BOOK CIRCULAR ORDERS

ISSUED BY THE

FINANCIAL COMMISSIONER

FOR THE

PUNJAB

IN THE

REVENUE DEPARTMENT

VOLUME 3.

FOR THE YEARS 1858 AND 1859

LAHORE.

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INDEX

TO BOOK CIRCULAR ORDERS,

ISSUED BY THE FINANCIAL COMMISSIONER

FOR THE PUNJAB,

DURING THE YEARS 1858 AND 1859.

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BENGAL SECRETARIAT LIBRARY

CIRCULAR ORDERS

ISSUED

BY THE FINANCIAL COMMISSIONER

For the Punjab

DURING THE YEAR 1858.

I.

CIRCULAR NO. 10 OF 1858.

Dated the 26th January, 1858.

To all Commissioners.

REVENUE
(CIRCULARS)

Proposes keeping a Book of printed Circulars of importance; and issues instructions to this end.

I have the honor to subjoin an Extract of a letter No. 16, dated 16th current, from the Commissioner and Superintendent Trans-Sutlej Division, proposing that a separate book of printed Circulars of importance be kept in each office.

2.—His suggestion appears to me an excellent one, and I purpose, accordingly, in future, acting upon it, and sending you two copies for each Division and District, of every Circular, which lays down Rules of Practice, or is of permanent importance; as also of every Letter of Form, drawing attention to any such Circulars, when published in the *Gazette*. Where an

outpost, under the charge of an European Officer, exists in a District, duplicates will be furnished for it likewise.

3.—All Circular Letters thus selected for insertion in the "Book of Circulars," will be printed on paper of foolscap size; and besides the current No. of Circulars of the year, each will bear at the top, an additional serial No.,* indicating its position in the said book, which series will be continuous, until the Circulars shall have reached a bulk sufficient to form a convenient volume.

4.—The duplicate copy of these Circular orders and Notifications, should, as received, be stitched into a cover, or portfolio, suited to the purpose, and not to be bound up, until the series of Nos. shall have been closed, and a fresh series commenced.

5.—The present Circular may appropriately form the first of the first series, and I have accordingly numbered it in the manner above indicated, and shall issue a sufficient number of copies, to supply two for the office of each Division, District, and outpost.

Extract from a Letter No. 16, dated 16th January, 1858, from the Commissioner and Superintendent Trans-Sutlej States, to the Financial Commissioner for the Punjab.

"I think it would be very desirable to send two copies "of every printed Circular, laying down important Rules of "Practice, to every office, in order that one might be placed "with the records, and the other might be bound up in a "book, which would, at all times, be available for reference. "The want of such a book, is urgently felt by Assistants "preparing themselves for the annual examinations, and such "a book would save much labor to Clerks in offices, a great part "of whose time is taken up in getting out papers required for "reference."

* This is printed, in the present volume, in the Roman character, and stands at the head of each Circular.

II.

CIRCULAR NO. 17 OF 1858.

Dated the 5th February 1858.

To all Commissioners.

I have the honor to direct the attention of yourself, and the District Officers of your Division to the Circular of this office, No. 9, dated 22d ultimo, on the subject noted in the margin,* which is published in the *Punjab Gazette* of the 30th idem, page 33, and request that this notice of it may be bound up in the "Book of Circulars of each office.

REVENUE.
(MURRAIN.)

Relative to the adoption of measures, when any murrain exists among the cattle of agriculturists, for ascertaining the nature of, and remedying the same.

Published in page 33, of the Punjab Gazette, dated 30th January 1858, No. 254, Financial Commissioner's Office, Lahore, 22d January, 1858.

MEMORANDUM, CIRCULAR NO. 9.

The following documents are published, by desire of the Chief Commissioner, for the information and guidance of Commissioners and District Officers, the latter of whom should issue instructions to their subordinates, to report, immediately upon an epidemic amongst the cattle making its appearance; and on receiving such report, should take steps, at once, for carrying out the suggestions contained in these documents.

Extract Paragraph 3 of a Letter No. 15, dated 13th January 1858, from the Financial Commissioner to the Officiating Secretary to the Chief Commissioner.

"I take the opportunity, also, of annexing, for the information of the Chief Commissioner, copy of a Letter No. 4183, addressed by me, on the 24th ultimo, to the Commis-

sioner of the Trans-Sutlej Division pointing out the expediency of having carcases of animals, dying from Murrain, examined by the Medical Officer, with a view to the ascertainment, of the precise seat of the disease, and suggestion of a remedy. The instructions therein contained, appear to be equally applicable to all Districts, in which Murrain may occur, and should the Chief Commissioner consider them appropriate, it may perhaps be deemed advisable, that corresponding instructions be issued to the Medical Department."

No. 4183.

From D. F. McLeod, Esquire, Financial Commissioner for the Punjab, to Major E. Lake, Commissioner and Supdt. Trans-Sutlej States, Lahore, 24th December, 1857.

Revenue (Miscellaneous)

As the disease, now prevalent among cattle, in some parts of the Palam and Kangra valleys, appears to be of a very obstinate character, and productive of great mortality, while the natives appear unable, in so far as I am aware, to attribute it to any particular cause, and assert that it first visited the District but a few years ago, and now returns each year, or never wholly leaves it, I have the honor to suggest, that the Deputy Commissioner of Kangra endeavour to arrange, with the Civil Surgeon, for the dissection and careful examination of the internal organs of the animals that may die from it, in few of the worst and most decided cases, with a view to ascertaining the precise character of the disease, and devising, if possible, a remedy for it, should none be known to have been heretofore discovered.

Extract Paragraph 2 of a Letter No. 30, *dated 21st January* 1858, *from the Officiating Secretary to the Chief Commissioner, to the Financial Commissioner.*

"2.—The Chief Commissioner approves of the instructions you have issued to the Commissioner Trans-Sutlej States, with a

view to ascertain the precise nature of the disease, so prevalent among cattle in the Kangra District, and he suggests that these instructions should be circulated generally, and published in the *Gazette*."

III.

CIRCULAR No. 25 OF 1858.

Dated the 27th February, 1858.

To all Commissioners.

REVENUE.
(APPOINTMENTS.)

Directs the submission of a report in the case of every nomination to a Tehseeldarship; and annexes a form for guidance.

With reference to the subjoined Extract, from the Chief Commissioner's Circular No. 1 Dated 10th January 1855; I have the honor to request, that in future, a report in the annexed form, may be made to this Office; in regard to every person nominated to the post of Tahsîldâr—and that any nominations to that post, made during the current Official year, which have not as yet been communicated to this Office, may now be reported in that form.

2*nd*. This form will be No. 119, and extra copies of it accompany, for insertion in your own, and District Office Books of standard Forms.

EXTRACT.

"No candidate is to receive employ, until it has been "ascertained from the Office where he last served, that he bore "a good character. If the antecedents of any candidate should "be doubtful, he is not to be employed without a special "reference to superior authority."

NOMINATION ROLL of men appointed Tahsildar in the district of _____

Name of Individuals	Age, place of residence and parentage.	Name of Tahsil to which appointed.	Brief account of past services.	Remarks of Deputy Commissioner.	Remarks of Commissioner.

Deputy Commissioner's Office,
Zillah _____
The 185

* *N. B.*—By Book Circular No. 70, dated 10th Septr. 1859, the words "*and in whose place appointed*" have been added.

Deputy Commissioner.

IV.

CIRCULAR No. 24 OF 1858.

Dated 27th Februaary, 1858.

To all Commissioners.

Instructions were conveyed, by desire of the Chief Commissioner, in my Circular No. 7, dated 20th January, 1855; directing that a report be made to this office,* in every case of dismissal of a subordinate officer, receiving Rs. 50 a month, or upwards. There is reason to believe, that those instructions, have been overlooked in some instances; and I have accordingly the honor to request, that any unreported cases which may have occurred during the current year, 1857-58, may be now at once reported ;* and that in future, a report may be submitted in every such case, within a week after the passing of the final order of dismissal.

REVENUE.
(DISMISSALS.)

Alludes to former instructions directing the submission of a report in cases of dismissal of subordinate officers receiving 50 Rs. per mensem : or upwards; requests that any un-reported cases that may have occurred during 1857-8 be now made known; and directs the future observance of these instructions.

*The form of report will be found as No. 20 of the Book of Standard Forms.

V.

CIRCULAR No. 28 OF 1858.

Dated 4th March, 1858.

To all Commissioners.

Refering to the Circular of this office, No. 24, dated 14th April 1857, on the subject of transcribing and docketing, separately, all enclosures of official communications; I have the honour to annex an extract, paragraphs, 2 to 4, of a letter No. 76, dated 10th ultimo, addressed by me, on this subject, to the Secretary to the

REVENUE
(CORRESPONDENCE.)

Renders it discretionary with officers to dispense with the docketing of enclosures of official communications, when such are not of a character involving a separate consideration.

Chief Commissioner, and copy of his reply, No. 46, dated 19th ultimo.

2*nd*. From the tenor of these documents, you will perceive, that except in correspondence which must be submitted to Government, it will be discretionary with all Officers, dispense with this arrangement, where the enclosures may not be lengthy, or of a character involving separate consideration.

Extract Para. 2 to 4, of a letter from the Financial Commissioner to the Officiating Secretary to the Chief Commissioner for the Punjab, No. 76, dated 10th February, 1858.

PARA. 2*nd*. "It seems to me, that the intention of Government has been somewhat misunderstood, and the order stretched to limits beyond what was contemplated. Where the accompaniments of a letter are lengthy, and in any degree independent, so as to admit of, or require, separate consideration, it is obviously desirable, if not necessary, that they be transcribed separately; and where such is the case, it is as clearly indispensible, that they be numbered and docketed, to prevent confusion, and delay in reference."

3*rd*. "But such appears to me to be, by no means, the case, when the annexures of a letter are not lengthy or voluminous; and do not afford matter for separate consideration. In such cases, when the letters annexed form a continuous correspondence, this transcript, in a separate form, seems to be productive of no advantage, but to be, on the contrary, cumbersome and inconvenient."

PARA. 4.—"The letters of Government prescribe, how "enclosures" shall be disposed of, but I do not notice, in them, any expressions, to indicate that the accompaniments of a letter must not, in any case, be submitted as annexures, continuously transcribed—and if I mistake not, in despatches received from the Government itself, they frequently assume this form. I pro-

pose, therefore, if the Chief Commissioner concur in the above view, to issue a Circular to Commissioners, intimating that it is discretionary with all Officers to determine which of the accompaniments of their letters shall be transcribed as enclosures. and which as annexures."

No. 146.

From Lieutenant Edward H. Paske, Officiating Secretary, to the Chief Commissioner Punjab, to D. F. McLeod, Esquire, Financial Commissioner for the Punjab, Dated the 19th February. 1858.

Revenue Department.

I am directed by the Chief Commissioner, to acknowledge the receipt of your letter No 76, of the 10th Instant, regarding the incovenience of the present plan of docketing enclosures of letters; and in reply to state, that the Government Circular No. 42, of which Mr. Thomason's Circular is a reiteration, clearly applies to "every letter written ** on official business, to any Officer of the Government," and to the "enclosures in each letter." This being the case, it cannot correctly be said, that the order is stretched beyond contemplated limits, so long as it is confined to the Official correspondence of Government servants.

2nd. The Chief Commissioner admits, however, that the plan of copying each enclosure separately, causes a larger expenditure of paper, than if all the enclosures of a letter were copied continuously; and as it is an object, at the present time, to economize our nearly exhausted stock of paper, as much as possible, he has no objection to your issuing the order you propose, to Commissioners; he is willing also to dispense with adherence to the order, in your correspondence with his own Office, except in cases that will require reference to Government. In all such, the plan prescribed by Government must be attended to.

VI.

CIRCULAR No 33.

Dated the 23rd March, 1858

To all Commissioners.

I have the honor to state, that, for some time past, I have been in demi-official communication with the Director of Public Instruction, on the subject of issuing a Vernacular translation of the *Punjab Official Gazette*, in such an inexpensive form, as to bring it within the reach of the agricultural population, adding, to the contents of the *English Official Gazette*, all notifications, which, as they chiefly concern the native population, are not included in that document; with notices on such subjects as that population are most likely to feel interested in, or to find useful, but omitting military and other orders or notifications, which are not of a nature suited for communication to them.

REVENUE
(EDUCATION)

Intimates that arrangments have been made by the Director of Public Instruction for issuing a vernacular translation of the *Punjab Government Gazette* and of using it as a means of promoting the cause of Education, by including therein all information of a nature likely to interest the agricultural classes

2.—Mr. Arnold has now completed his arrangements for a monthly issue of this document; his views and intentions in respect to which are embodied in the accompanying extract, paras. 1 to 5, of a letter No. 4, dated 13th current, addressed to me by him—and as, exclusive of its value in an administrative point of view, it is hoped that it will prove a very important instrument for promoting the educational and intellectual advancement of the people; it has been resolved to distribute at least one copy to each Patwâri's circle if possible, defraying the charge for it out of the one per cent. Educational Cess, on which point I shall address you separately.

3.—It will be seen, from the tenor of Mr. Arnold's 5th para, that he hopes, by the aid of Divisional and District

Officers, progressively to increase the usefulness of the Gazette as a means of conveying to the mass of the people such information as it may be of most importance to have communicated to them. I feel sure that your cordial co-operation in this matter may be relied upon, and that your District Officers likewise will gladly lend such aid as may be in their power, whenever Mr. Arnold may have occasion to address them on the subject.

EXTRACT paras. 1 to 5 of a letter from the Director of Public Instruction for the Punjab to the Financial Commissioner, for the Punjab, No. 4, dated 13th March, 1858.

PARA. 1.—"All those Officers who have taken an interest in education, have felt the importance of something approaching to a Newspaper, as a means of getting at the class, which, do what we will, still eludes our efforts to instruct, the vast class of agricultural labourers. This is the one class, which at present pays for education in the Punjab—it is the one class, which does not send its children to school."

PARA. 2.—"It has occurred to every person who has had experience, and through experience appreciates the real points of the educational problem, that as the agriculturists will not come to us, we must go to them. They will not send their sons from the plough to learn geography and arithmetic, but they will, perhaps, care to read, or get read to them, the salient news of the day. The petty history of their own district and their own village will have a charm for them, when dignified with publication and print; if not, they will be different from the rest of mankind. The Press, in its most popular form, may be a more forcible engine of popular instruction than the school; and a department, which is required to promote public instruction, will have left half its task unattempted, if, while endeavouring to teach boys to read and write, it neglects to endeavour to influence grown men by means of instruction less repulsive, less

compulsory, less methodical, but a thousand times more influential, if only we can succeed in getting our students to be interested. We cannot interest school boys with lessons; that is not in the nature of things. But we may interest (at any rate the experiment is worth trying) illiterate, ignorant, grown men in a printed *Government Gazette*."

PARA. 3.—" I am anxious, then, to publish a Newspaper entitled "*Sarkari Akhbar*" to be pulished monthly; to contain a brief summary of the news of the month, abstracts of important orders in the different departments of the administration; notices of important trials and decisions; and a careful records of all changes, appointments, and dismissals of Officers, down to the Lumbardar and the Patwâri."

PARA. 4.—" This last feature would make the Newspaper an Official Gazette; as such the Lumbardars might be required to make themselves acquainted with its contents; as such it might be sent on the Public Service as nearly as possible to every Patwâri's circle in the Punjab."

PARA. 5.—" I will not at present enter into any of the details of management of such a paper. It would be edited in and issued from this Office, and there would be time hereafter to secure that co-operation of District Officers, which will be so essential to the compilation of such a Gazette as I have described."

VII.

CIRCULAR No. 37.

Dated the 9th April, 1858.

To all Commissioners.

I have the honor to annex, for the guidance of your District Officers, copies of the documents noted in the margin; on the subject of the mode in which the "Urz Irsal" given in by a zemindar, when paying their revenue, shall be prepared and signed; and request that the views enjoined therein, may be acted on, as circumstances may require.

REVENUE.
(URZ IRSAL.)
Forwards for guidance copy of correspondence regarding the mode in which the "Urz Irsal" given in by a zemindar should be prepared and signed; and requests that the views enjoined therein be acted on as circumstances may require.

1.—Letter to my address from the Commissioner and Superintendent Trans-Sutlej Division, No. 83, dated 1st current.
2 My reply, No. 1,414, of this date.

No. 83.

From Major Edward Lake, Commissioner and Superintendent Trans Sutlej States, to D. F. McLeod, Esquire, Financial Commissioner. Jullundhur, 1st April, 1858.

I have the honor to forward, for your consideration and orders, the copy of a letter to my address, No. 380, dated 23rd March, from the Deputy Commissioner of Hooshearpoor, in which he takes exception, to my having revived the rules laid down in the Directions for Collectors of Revenue (See Appendix XXVIII., page, 457) regarding the preparation of the paper called "Urz Irsal."

Revenue.

2.—I forward, at the same time, the Vernacular papers, out of which this reference has arisen, by which you will observe, that certain zemindars of the Hooshearpore district complained to me, that in addition to a high rate for Mulba,

they were called upon to pay ten annas per cent. for paper and books used by Patwâris, and that they were subjected to a charge of seven pice for every "Urz Irsal" written.

3.—The expenditure on account of Patwâris papers, will form the subject of a separate reference, but as regards the "Urz Irsal," I directed that the paper should not be written by any of the Tahsîl officials, that it might be written either in Persian or Hindi, and that it should be signed by the Patwâri. To all these proposals Colonel Abbott objects, for reasons detailed in his letter.

4.—Colonel Abbott's proposition, that a printed form of "Urz Irsal" be adopted, is open to this objection, that it would probably be charged for at a higher cost than that contemplated by the authorities, but with proper precautions, the introduction of the printed form may be recommended.

5.—I would, however, sooner dispense with the "Urz Irsal" altogether, than allow any of the Tahsîl officials to write it for the party tendering payment. If written in the Tahsîl office, this paper constitutes no check whatever, and it would be better to do without it.

6.—Hitherto, the "Urz Irsals" have been written by one of the hangers on of the Tahsîl office, and to put an end to this objectionable practice, as well as with the view of lessening the expense of writing the document, I authorized its being drawn out either in the Hindi or Persian character. I did so, in the hope that the Patwâri would be employed in drawing out the paper.

7.—But from Colonel Abbott's description, it would appear that, in the Hoosheearpore district, the Patwâri and Lumburdar are not in that close relation, on the maintenance of which depends the trustworthiness of the Patwâri's records, and their claim to credit in our Courts of Law. It is as a personal witness of

the monetary transactions in a village, that the evidence of a Patwâri is entitled to weight, and his papers would lose half their value, if they where made up from hearsay information. I would, therefore, encourage, as far as possible, the use of the Patwâri agency, in drawing up "Urz Irsals," but as extreme cases may arise, in which this rule would be productive of inconvenience, I would so far relax it, as to allow the Patwâri of any other circle, to attest the "Urz Irsal," in the absence of the Patwâri of the village by which payment is tendered.

No. 1414.

From D. F. McLeod, Esquire, Financial Commissioner, to Major Edward Lake, Commissioner and Supdt. Trans-Sutlej States. Lahore, 9th April, 1858.

Revenue.

I have the honor to acknowledge, the receipt of your letter, No. 83, dated 1st current, with enclosures, and return the vernacular file which accompanied it.

2. I quite concur with you in the opinion, that it is unallowable, that the "Urz Irsal" of zemindars be prepared by Government officials. That document is intended as a safeguard to the zemindar, against fraud, or error, and this object would be sacrificed, if they were allowed to have any thing to do with the preparation of the document.

3. For analogous reasons, and to afford every practicable facility to zemindars in this matter, I approve of your order, that the zemindar, or Patwâri, may be allowed to give in the document, written in the character with which they are most familiar; and I do not think the fact, that our Tahsîl officials generally are conversant only with the Persian character, affords any valid argument against this. I should object, also, to obliging them to use a printed form, though their doing so would probably be preferable, should they themselves desire it.

4.—The object of requiring the signature of the Patwâri to to the "Urz Irsal," is not so much to secure the correctness of his own accounts, as to obtain the guarantee, which his position affords, that the document is given in *bona fide;* and is authentic. The rule to this effect was however, laid down in view of a state of things, which admitted of the Patwâri being a party to all the monetary transactions of the village, or villages, entrusted to him. But under existing circumstances, this is unattainable in the Punjab, save in a comparatively limited number of cases. Where three or more villages, extending over a wide area, are entrusted to one Patwâri, it must be productive of the very greatest inconvenience, to require his signature on every occasion of payment of revenue, and where he is not forthcoming, there will usually be but little chance of any other Patwâri being available.

5.—Where the charge entrusted to a Patwâri is compact, the rule should be adhered to, of requiring him to sign the "Urz Irsal;" but where this is not the case, I would accept the signature of the zemindar himself, if he can write; where the zemindar is illiterate, which is, as yet, but too generally the case, he should, in my opinion, be required to name beforehand, with the cognizance of the Patwâri, some one individual, in his own or adjoining village, who will sign the document for him, and after this individual's name shall have been recorded in the Tahsîl, his signature to the "Urz Irsal," should be considered valid.

VIII.

CIRCULAR NO. 39.

Dated 20th April, 1858.

To all Commissioners.

REVENUE.
(PENSIONS.)

Directs that when a pensioner fails, for 2 consecutive half years, to apply for his stipend, enquiries be instituted at his or her home of the cause of the failure; and that such measures be adopted as may be found to be expedient in each case.

I find that a large number of pensioners, belonging to several districts around Lahore, have failed to apply for their pensions, for periods exceeding two years; and it has come to my knowledge, that, in some instances, the pensioners being women; this difficulty has arisen from ignorance of the proper mode of proceeding, or from helplessness arising from other causes.

2.—It is very desirable that in a matter which is usually one of pure benevolence on the part of Government, the wishes of Government be carried out in the same spirit—measures being taken to ensure, that no default shall take place, or at all events be continued for any considerable length of time, from causes, which it may be in the power of the local authorities to remove. I have the honor to request, therefore, that whenever a pensioner may fail to apply, for two consecutive half years, enquiries may at once be instituted, at his or her home, to ascertain the cause of this failure—and that such further measures be adopted, as the result of these enquiries may indicate to be expedient.

3.—This is in future to be considered a standing rule—and, accordingly, when applications are made hereafter, for payment of arrears of pension, if it shall appear, that the Officer in charge of the Treasury has omitted the above precautions, he will be held to have neglected his duty.

4.—It is, at the same time, very desirable, that our Pension Roll be not unnecessarily burdened with the names of persons, who have ceased to draw their pensions; and as I have reason to believe, that, in many districts, the injunctions conveyed in Circular, No. 69, of the late Board of Administration, dated 13th December, 1850, (and published at page 85 of the printed selection) have not been completely carried out, I take this opportunity of drawing the attention of all Treasury Officers to that Circular—and request that the rules contained in the Resolution of the Government of the North-Western Provinces, which were thereby extended to the Punjab, may in future be strictly observed.

IX.

CIRCULAR NO. 40.

Dated 22nd April, 1858.

To all Commissioners.

REVENUE
(COMPENSATION.)

Directs that in all returns of compensation for land taken up for Public purposes, deduction be invariably made where a Nuzzarana is levied from the Jageer lands that may be included therein.

As I find that in one district, it has been the usage to enter, in the returns of compensation for lands taken up for public purposes, the entire value of Jageer lands included therein, without deducting the amount of nuzzarana levied from them, it appears at least possible, that the same practice may have been followed in other districts; and I think it right, therefore, to point out, that this practice is erroneous, and is at the same time unfair, either to Government or to the Jageerdar, according as the nuzzarana has, or has not been remitted.

2.—In all future statements that may be submitted, I request that this may be borne in mind, and the requisite deductions invariably made, where a nuzzarana is levied. In the columns showing the area and jumma, the full amount must be shown; and even in the column (No. 13) showing the amount of remission or refund for past periods, the calculation may be made without deduction, as the nuzzarana will have been entered on the Rent Roll, and must be accounted for. But in the columns (17 and 18) showing the amount of Compensation due to the Jageerdar in lieu of his prospective Revenue demand, the amount must be calculated after deducting the nuzzarana, a note being entered in the column of remarks to indicate the rate of deduction.

3.—It will further be necessary, that the amount of nuzzarana be entered in the Supplementary Statement, which accompanies the Statement of Compensation; and that a prospective reduction in the Nuzzarana Rent Roll be submitted for sanction, which has never as yet, I believe, been done.

4.—I request that you will ascertain and inform me, in respect to each of the Districts of your Division, whether nuzzarana has, or has not, been heretofore deducted, when calculating the amount of compensation to be given; and if it have not, whether the amount of nuzzarana has continued to be yearly levied from the Jageerdar, as before.

X.

CIRCULAR NO. 41.

Dated 4th May, 1858.

To all Commissioners.

REVENUE. (BALANCES.)

Issues instructions for the proper preparation of Land Revenue Balance Statements.

As the Land Revenue Balance Statements of some Districts and Divisions, are submitted in a manner, which causes considerable difficulty in disposing of them satisfactorily ; and great differences of practice exist on some points ; I solicit the attention of your District officers to the following instructions, which I request may be acted upon in future—the balance statements of the official year, 1857-58, being drawn up in conformity with them.

2. In the first place, I have to remark, that, with rare exceptions, it is overlooked, that these statements should not be submitted to this office, in the form in which they are at first drawn up, (unless wholly approved and adopted by the Commissioner) ; and I would, accordingly, refer Deputy Commissioners to para. 179 of the Circular of the Suddur Board of Revenue, published as Appendix No. II. to the "*Directions for Collectors*," from which it will be seen, that after the returns have been submitted to the Commissioner, and returned by him, with his remarks and instructions entered in the appropriate column, these instructions and remarks are to be acted upon, and abstracts prepared "corrected, classed, and arranged, according to your (the Commissioner's) final resolution."

3. This arrangement is quite indispensable, to ensure the submission of the statements to this office, in a clear and intelligible form. Some Commissioners, by giving a complete résumé of the distribution of the balances, and their own recom-

mendations in respect to them, supply the deficiency, and render clear what the statements themselves leave obscure. But in many cases, the statements are submitted without this, rendering it necessary, that an elaborate analysis be effected in this office, to ascertain, (often, but imperfectly after all), what is really desired. This task should not devolve upon this office ; and, under any circumstances, it is preferable, that the statements themselves be so prepared, as to minimize the amount of further elucidation necessary.

4. To carry out this view, in the most complete manner, I request, that the two detailed statements (No. II. A. and I. B.) may *alone* be first submitted to you, as soon after the close of the official years as possible. They should be examined by you at once ; or at the earliest possible moment after receipt ; and so soon as your resolutions thereon have been, entered in the appropriate column, they should be returned to the Deputy Commissioner, for the completion of the remaining statements, in accordance therewith. Alterations made by you, in the letters prefixed to each item, indicating to which class of balances it belongs, should be made *in red ink*.

5. In classifying the several items, for entry in these detailed statements, great irregularities and differences of practice occur, and I beg, therefore, to summarize the rules to be observed on this point :—

First.—All balances accruing, in consequence of lands having been taken up for public purposes, are to be entered as "*Pending Decision, &c.*" In my Circular, No. 53, dated 11th June, 1855, I pointed out, that a distinct process is prescribed for the adjustment of these items ; they cannot be disposed of along with balances of other descriptions—and, accordingly,

quoad these Annual Statements, they must be considered as in abeyance.

SECONDLY.—"*Nominal Balances*" should comprise those items only, which have resulted from actual errors in the preparation of the Rent Roll; or from alterations in it, which have been duly authorised. Thus, where reductions of settlement have been made by a Settlement or District officer, and have been declared by competent authority, to apply to the year under report, the balances resulting from this cause, should be so entered—as should also the revenue assessed upon mafi lands, which had been brought upon the Rent Roll, as having lapsed, or been resumed, but have been subsequently released, or found to be properly exempt. Balances arising from diluvion, if reported and sanctioned previous to preparation of the statements, might, no doubt, be so entered, but as this will be comparatively rarely the case, it will be most convenient that, as a rule, they be excluded from this heading.

THIRDLY.—"*Irrecoverable Balances*" will, of course, include all items, which it is known cannot be recovered, and do not fall under the preceding designation. The following may be named as the principal headings, to which they will appertain. (1.) Losses from diluvion as above. (2.) Balances accruing from over-assessment, or general deterioration, from whatever cause. (3.) Ditto, ditto, from extraordinary calamities of season, inundations, &c. (4.) Deficit under khas management.

FOURTHLY.—Wherever a balance in any village, contains portions assignable to two or more separate classes, these portions should be discriminated in the detailed statement, and shown as distinct entries, it being clear, that different remarks and explanations must be required for each portion respectively.

6. It is to be hoped, that these rules may be found sufficiently clear, to ensure uniformity of practice, on the part

of Deputy Commissioners. But should you find the distribution adopted by them, in any instance, to be erroneous, it will, of course, be your duty to correct the error, before returning the detailed statements to them.

7. On receiving back from you these detailed statements, with your resolutions recorded, it will be the duty of the Deputy Commissioner, as I have above pointed out, to prepare the remaining statements in conformity therewith, and to re-submit the detailed statements along with them. In regard to the statements noted in the margin,* I do not consider any remarks to be called for. But for the preparation of the abstracts (IV. A. and III. B.) I have to communicate the following instructions :—

* I. A. and III. A.
II. B. and IV. B.

8. The column of remarks in these documents is *not* to be filled in by the Deputy Commissioner. In the form entered in the "*Directions for Collectors,*" it will be observed, that the heading to that column, in both documents, is "*Remarks by Commissioner*" and this is the proper heading, though improperly curtailed in the form heretofore in use in the Punjab, and bound up in the Book of Forms issued from this Office. It is intended that these remarks be filled in by the Commissioner, after the statements have been completed and re-submitted by the Deputy Commissioner, to enable him to explain his own views, and to supply any omissions, or necessary information, not furnished by the Deputy Commissioner.

9. By referring to the Sudder Board's form, it will be further observed to be the intention, that the Irrecoverable Balances, which are "*Real*" (i. e. which are marked with the letter E.) be first abstracted, and those which are "*Nominal,*" (i. e. those marked with the letter C.) entered under them. This is understood and acted upon by most Deputy Commissioners, but by some it is not so; and I deem it necessary,

therefore, to direct that the separation of these two classes, in the above abstracts, may never be omitted.

10. Further than this, I consider it of importance, as greatly assisting the supervising authorities in disposing of these balances, that a further discrimination be made in these documents—and I accordingly have now to request, that each of the above classes, may be sub-divided into the principal headings comprised in it.

11. Thus, of the "*Real*" balances, those should be first entered as a separate group, and separately totalled, which have resulted from diluvion—then those caused by over-assessment or deterioration—then those resulting from calamities of season—and so on—and of "*Nominal*" balances, in like manner; those should be first entered and totalled, which have resulted from error, then those caused by restoration of mafies, and so on. By this means, the Commissioner will be enabled to enter remarks appropriate to each head, where any remarks are required at all; and the whole will be rendered at once clear and systematic.

12. There is one of the nine Balance Statements heretofore prescribed, to which I have not as yet adverted, *viz.*, that marked V A. This statement was prescribed, at a time when the reports on out-standing balances, were directed to be submitted at intervals whenever ready—and it was deemed desirable, in consequence, that the A. Statements should comprise one, showing the amount of balances of previous years out-standing; lest the B. Statements should not be submitted along with them. It has become, however, the invariable usage, in the Punjab at all events, and is, I think, most convenient, to submit the A. and B. Statements together. This renders the above return (No. V A.) superfluous, and I request, accordingly, that it may in future be discontinued.

13. The only remaining request, which I have to make, in connexion with this subject, is, that the remarks entered in the statements, may be complete and intelligible in themselves. Many District officers content themselves, with refering to vernacular or other communications, addressed by them to the Commissioner; which never reach this office—or to the returns of the preceding year; which are not retained in this Office but, are returned after inspection. This should not be—and I request, accordingly, that should you meet with instances, in the returns submitted to you, of remarks thus unintelligible or insufficient, you will have them corrected, or supply what may be wanting.

P. S—I think it advisable, at the same time, to call your particular attention to my Circular No. 25 of 15th April 1857, and to request that when submitting the Balance Statements for the year, you will invariably offer a few remarks on the working of the Settlement in each District.

No. I. A.

MEMORANDUM.

District.	*Jumma from 1st May 185 to April 185*	*Collections on accounts of 185 5 from May 185 to April 185*	*Balance at the close of 185 or on the April 185*	*Remarks by Deputy Commissioner.*

ZILLAH,_____
Deputy Commissioner's Office,
185

Deputy Commissioner.

No. II. A.

DETAILED STATEMENT of [illegible] of Revenue due for 185 5 in the District of ———

No.	Letter.	Pergunnah.	Village.	Proprietors.	Farmers.	Security.	Jumma.	Balance.	Explanation of Deputy Commissioner.	Resolution by Commissioner.

No. III. A.

ABSTRACT.

A. In train of liquidation.

B. Pending decision of court.

C. Nominal.

D. Doubtful.

E. Irrecoverable.

Deputy Commissioner.

ZILLAH,

Deputy Commissioner's Office,

185

No. II. B.

ABSTRACT.

A. In train of liquidation.

E. Pending decision of court.

C. Nominal.

D. Doubtful.

B. Irrecoverable.

Deputy Commissioner.

ZILLAH,_____

Deputy Commr. Office,

_____ 185

No. III B.

ABSTRACT STATEMENT of Irrecoverable Balances in the District of *for* 185 5

REAL AND NOMINAL SEPARATELY CLASSIFIED.

No.	Purgunnah.	Village.	Year.	Amount.	Total.	Total of each village.	REMARKS BY COMMR.
							NOTE.—Should the number of items included in the statement be few, the discrimination of "IRRECOVERABLE" and "NOMINAL" BALANCES will suffice. But should they be numerous, each of these two headings must be subdivided, in the manner indicated in Note to No. IV. A.

No. IV B.

ABSTRACT of Purgunnah Balances for each year.

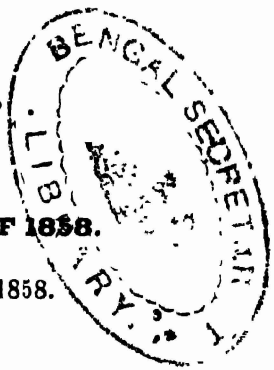
Purgunnah.	Year.	Rupees.	Annas	Pie.	Balance.

ZILLAH, _____

Deputy Commissioner's Office,

185

Deputy Commissioner.



XI.

CIRCULAR No. 49 OF 1858.

Dated the 12th June, 1858.

To all Commissioners.

REVENUE.
(AMMUNITION)

Forwards for adoption and future use a form of Indent prescribed by the Judicial Commissioner for ammunition for Burkundazes &c.

The Judicial Commissioner, by his Circular No. 37 of the 2nd current, has prescribed, in compliance with the wishes of the Inspector General of Ordnance, a new form of Indent for ammunition, &c., required for the police. I have the honor to request that this form may be used in indenting for ammunition for Revenue Burkundazes, in lieu of that ordered by my Circular No. 26, dated 15th April 1858.

2*nd*.—The headings of ranks in the present return, should, of course, be made to answer for the corresponding grades in the force for which the stores are required, and it should be borne in mind, that the Jemadars, intended by the heading of the 4th column, are commissioned officers; so that unless you have any functionaries answering thereto, that column should be shewn blank—the Jemadars of Tahsîls being entered in 5th column. I beg to remind you, that the Indents should always reach this office in duplicate.

3*rd*.—I annex to this letter, a copy of the form, with additional entries in red ink, which will ordinarily serve as a guide.

INDENT on the_____
Magazine for Stores, &c., required for the use of the_____
_____Station and Date._____

Specification of Force.	Sergeant Major.	Quarter Master Sergeant.	Subadars.	Jemadars.	Sergeants or Havildars, Drum or Fife Majors (Non-Commissioned Jemadars.)	Corporals or Naicks (Duffadars.)	Drummers, Trumpeters or Buglers.	Privates or Sepoys (Burkundazes.)
Total,								

Names of Stores.	Established proportion.	No. or quantity of articles remaining in Store.	Due on former Indents.	Now indented for.	Purpose for which required.	Admitted by the Inspect or General of Ordnance.

I do hereby certify, that the articles herein indented for, are indispensably necessary for the use of_____
_____, according to the best of my judgment and belief, after the most careful examination.

Dy. Commissioner.

XII.

CIRCULAR No. 52 OF 1858.

Dated the 23rd June, 1858.

To all Commissioners.

REVENUE.
(Excise).

Issues instructions regarding sanction, remission and refund in connection with Abkaree and Mooskurat leases &c

By my Circular No. 54, dated 13th June 1855, I pointed out to you that it was within the competency of a Commissioner, to confirm all Abkaree and Mooskurat leases, and to sanction all remissions, and the adjustment of all compensation connected therewith.

2.—In this opinion, the Chief Commissioner agreed, as intimated by Mr. Secretary Temple's letter No. 543, dated 5th February 1856, but he requested, at the same time, that the sentiments of the Civil Auditor might be ascertained on the point. He was accordingly applied to, but intimated, in reply, that the question was one appertaining to the department of the Accountant.

3.—I now beg to annex extract paras. 2, 3, 7, and 8, of a letter No. 588, dated 9th current, from the latter gentleman, and with reference thereto, request you will, in future, authorize all Abkaree and Mooskurat remissions yourself, applying to this office, for sanction to refunds of all sums actually collected and credited to Government, which it may be found necessary afterwards to repay.

Extract of a letter from the Accountant, Punjab, to the Financial Commissioner for the Punjab, No. 588, *dated 9th June* 1858.

2.—" I beg to state that I hold Commissioners of Divisions to be quite competent to authorize remissions of Abkarry and

Mooskurat balances. Their authority to do so, is recognized by the Accountants, and is consonant with the general powers vested in Commissioners over the administration of the Abkarry Department."

3.—" But I would beg to solicit especial attention, to the broad distinction which should be maintained between a *remission*, and a *refund*, because I gather from the present correspondence, that the pith of the question, lies in an apprehended difficulty of dealing with the latter description of cases."

7.—" Now the Commissioners have power to adjudge and sanction compensation for loss of profits, but for refund of the demand wrongfully collected, the sanction of the Financial Commissioner, (who has power under para. 3 of the Resolution of Government, dated 4th February 1853, to " sanction refunds of land revenue and excise wrongly demanded") must be sought."

8.—" In a word, the sum of the law and the practice is briefly this : Commissioners have power to sanction remissions of balances, and compensation for loss of profits, but refunds must have the sanction of the Financial Commissioner. Under this view of the question, I see no difficulty which is not already authoritatively provided for."

XIII.

CIRCULAR NO. 53 OF 1858.

Dated the 3rd July, 1858.

To all Commissioners.

REVENUE.
(PENSIONS.)

Forwards for information an extract from the proceedings of Government in the Financial Department sanctioning certain rules regarding female pensioners.

I am directed by the Financial Commissioner to furnish, for the information of yourself and of your District officers, the annexed copy of an Extract from the Proceedings of Government in the Financial Department, sanctioning certain rules regarding female Government Pensioners.

2*nd*.—I am to add that, as these rules will be published in the *Urdoo Government Gazette*, no further measures need probably be taken to ensure their general circulation.

No. 3,142

EXTRACT from the Proceedings of the Hon'ble the President of the Council of India, in the Financial Department, under date 4th June, 1858.

On the recommendation of the Chief Commissioner of the Punjab, the Hon'ble the President in Council is pleased to pass the following rules, proposed for the guidance of Local Officers in the Punjab, in regard to females drawing Pensions from the Government Treasury :—

1*st*.—That a sum, equal to 7 years' pension, be allowed to an unmarried female on her marriage, by way of dowry.

2*nd*.—That widows, receiving pension, be allowed, on remarriage, a sum equal to 5 years' pension by way of dowry.

3rd.—In either of the above two cases, any female, who shall be entitled, in consequence of her age, by the Commutation rules, to a smaller number of years' purchase, than that proposed in the above two rules, shall receive only the amount to which she is entitled by her age, under the Commutation rules.

4th.—Any female pensioner, convicted or known to be guilty of open immorality, shall forfeit her pension.

5th.—The countersignature of the Financial Commissioner shall be sufficient authority for the audit of bills for dowries, granted under the above rules, in all cases. But that no pensions shall be forfeited, in consequence of known or proved open immorality of any female, without special report and express sanction of the Government of India.

CIRCULAR No. 55 OF 1858.

Dated the 15th July, 1858.

To all Commissioners.

REVENUE.

Directs that the English official year alone be employed in all official papers appertaining to the Public accounts.

As different Officers are in the habit of employing different eras, in designating the year or harvest to which they may have occasion to refer in their official correspondence; some employing the Sambat; some the Fassli; and some the English official year; and as this diversity of practice is unnecessary and inconvenient, I have the honor, with the approval of the Chief Commissioner, to request, that in future, the latter, that is

the English official year, may alone be employed, in all statements and official correspondence, on matters appertaining to the public accounts.

2.—As that is the year of account now universally made use of by us, both in this country and in Europe, it is in every way the most suitable one to be used in discriminating the particular harvest or year referred to, in any official document; and to European readers in particular, who are not familiar with Indian subjects, the use of any other era, must be always inconvenient and embarrassing.

CIRCULAR No. 57 OF 1858.

Dated 17th July, 1858.

To all Commissioners.

REVENUE.
(GENERAL.)

Directs that all references on matters connected with their department under the Financial Commissioner be made through this office and not direct to higher authority.

I have the honor to annex an Extract, Paragraph 2, of a letter No. 1414, dated the 8th current, from the Secretary to the Chief Commissioner, written in consequence of a reference regarding the purchase of tents; having been made to him direct by a District officer; and with advertence thereto, request that all references on matters connected with Departments under the Financial Commissioner, may be made through this office, and not direct to the Chief Commissioner.

Extract Paragraph 2 of a letter No. 1414, dated the 8th Instant, from R. Temple, Esquire, Secretary to the Chief Commissioner, to the Financial Commissioner for the Punjab.

PARA. 2.—"But I am to point out, that references from all Officers subordinate to your Department, should be made through you."

VI.

CIRCULAR No. 58 OF 1858.

Dated the 27th July 1858.

To all Commissioners.

As it would appear to be the practice, in some districts, to omit from the Quarterly Reports on the state of arms and accoutrements in the several Tehsils, those weapons which are the property of the Burkundazes themselves, I have the honor to point out, for the information and guidance of yourself and District Officers, that these Returns are intended to show all the weapons with which the Burkundazes, &c., are provided, for the performance of their official duties, whether these be their own property, or provided by Government.

REVENUE.
(ARMS.)
Directs that in the Quarterly Return of Arms and Accoutrements &c. be entered all weapons whatever, whether they be the property of Government or of the Burkundazes themselves.

CIRULAR NO. 59 OF 1858.

Dated 3 st June, 1858.

To all Commissioners.

I have the honor to forward a revised form of Vernacular Price Current, which I request may be substituted for the form No. 8 hitherto used. An English translation of the document is likewise annexed to this letter.

REVENUE.
(PRICE CURRENT.)
Forwards a revised form of Vernacular Price Current; and requests its despatch by district officers so that it reach this office by the 10th of every month.

2nd.—I must again impress on you the necessity of having these Price Currents despatched, so as to reach this office not later than the 10th of every month. The Abstract prepared in this office, will in future be inserted in the *Punjab Gazette*, and it is indispensable that its preparation be not delayed.

PRICE CURRENT of agricultural produce in the district of _____ for the month of _____ 185

Number.	Name of Articles.	Rate per Rupee. Maunds.	Seers.	Chittacks.	Remarks.
1	Wheat, 1st sort, ...				
2	Ditto, 2nd sort, ...				
3	Barley, ...				
4	Gram, ...				
5	Bajra, ...				
6	Jowar, ...				
7	Dal Oord, ...				
8	Do. Moong,..				
9	Do. Mussoor, ...				
10	Moth, ...				
11	Mukkaie, ...				
12	Rice, 1st sort, ...				
13	Do., 2nd sort, ...				
14	Ghee, ...				
15	Goor, ...				
16	Sugar, 1st sort, ...				
17	Ditto, 2nd sort, ...				
18	Salt Lahore, ...				
19	Do Sambhur, ...				
20	Cotton, ...				
21	Wood, ...				
22	Grass, ...				
23	Bhoosa, white, ...				
24	Kurbee, ...				

ZILLAH, _____

Deputy Commissioner's office,

The _____ 185

Deputy Commissioner.

نقشہ نرخنامہ اجناس بازار ضلعہ بابت ماہ سنہ ۱۸ عیسوی

نمبر	نام جنس		نرخ في روپیہ من	سیر	چھٹانک	کیفیت
۱	گندم	قسم اول				
۲		قسم دویم				
۳	جو					
۴	چنا					
۵	باجرا					
۶	جوار					
۷	دال ماش					
۸	دل مونگ					
۹	دال مسور					
۱۰	موٹھہ					
۱۱	مکي					
۱۲	چاول	قسم اول				
۱۳		قسم دویم				
۱۴	گڑ					
۱۵	گوڑ					
۱۶	چینی	قسم اول				
۱۷		قسم دویم				
۱۸	نمک لاہوري					
۱۹	نمک سانبر					
۲۰	روئی					
۲۱	لکڑي					
۲۲	گھاس					
۲۳	بھوسہ سفید					
۲۴	گڑبی					

CIRCULAR No. 60 OF 1858.

Dated the 2nd August, 1858.

To all Commissioners.

REVENUE.
(PENSIONS.)

Directs that all statements for pensions to Uncovenanted Government servants be prepared in the form annexed.

I have the honor to request, that you will in future see that all statements accompanying applications for superannuation pensions to Uncovenanted Government Servants, are prepared in the accompanying form, which is the one that has been prescribed by Government, in supercession of all others.

REGISTER of an application for a Superannuation Pension to

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Name of the person by whom the pension is applied for with the name of his father.	No. in the Establishment.	Identification of applicant's person.	Feet. Inches. Size.	Years. Months. Days. Age of applicant at the time of application.	Religion, Caste or Tribe.	Province or Zillah. Pergunnah. Village. Where residing.	Present employment.	Specification of Service.	Years. Months. Total period of service.	Applicant's service continuous or not.	How long unemployed and under what circumstances.	Date of application to Government.	Rupees. Annas. Pies. Average salary or authorized official allowances per mensem for the five years preceding the date of application.	Rupees. Annas. Pies. Salary or authorized fixed official allowance per mensem at the time of application.	Abstract of the grounds of application.	Remarks by Head of office.	Rupees. Annas. Pies. Proposed amount of Pension per mensem.	Treasury at which the party, if pensioned wishes to draw his pension.	Orders of Government

ZILLAH, _____

The _____ 18

N. B.—It must be understood that this Register is not to supersede the detailed information required by the Pension Rules.

Commissioner.

XIX.

CIRCULAR No. 61 OF 1858.

Dated 7th August, 1858.

To all Commissioners.

REVENUE.
(EDUCATION.)

Directs the submission of two annual statements of the Village School Fund, one to Financial Commissioner and one to the Director of Public Instruction, in the forms

I have the honor to request that you will furnish, simultaneously, to this office, and to that of the Director of Public Instruction, two annual Statements in connection with the Village School Fund of your district, to be prepared according to the annexed forms.

2.—These returns should be transmitted as soon after the commencement of each official year as possible, and those due on the 1st May last, should be prepared and sent in at once.

STATEMENT showing the present state of the Village School Fund as it stood on 1st May, 185 or at the close of the official year, reported on—for the District of _____

1	2	3	4	5	6	7
Amount actually in the Treasury to the credit of the Fund at the commencement of the year under report, 185 .	Balance remaining to be realized for past periods on same date.	Total income realized and outstanding at commencement of the year under report, 185 .	Amount of liabilities outstanding on the same date payable from Village School Fund.	Balance after deducting liabilities in column 4.	Amount demandable on account of the Fund during the year under report, 185	Amount realized during the year under report, 185

Dy. Commr.'s Office,
The _____ 185

Deputy Commissioner.

STATEMENT showing the prospective income of the Village School Cess in each Tehseel of the District of during the official year 185 . *succeeding that now reported on.*

1	2	3	4
TEHSEEL.	Total land Revenue.	Actual amount demandable on account of the Village School Cess for the ensuing year.	REMARKS.

Deputy Commissioner's office,
The _____ 185 ;

Deputy Comissioner.

XX.

CIRCULAR NO. 62 OF 1858.

Dated 11*th August*, 1858.

To all Commissioners.

REVENUE.
(SETTLEMENTS.)

Forwards extracts from instructions recently issued in respect to the form of statement to be adopted when reporting revision of assessments.

I have the honor to annex, for the guidance of your District officers, extracts from instructions recently issued by me, in respect to the form of statement to be adopted, when reporting revisions of assessment, rendered necessary either by previous overassessment, or by some other special cause, where this revision comprises a considerable number of contiguous villages. The Commissioner of Lahore has already issued a circular, in conformity therewith, and I think it desirable that the same instructions should be followed throughout the Punjab.

2.—The form to be employed, is that prescribed as No. V. of the Settlement forms. Where a regular Settlement, under Regulation IX. of 1833, may not yet have been effected, this form will still be the most convenient one to adopt, and both the lines prescribed, will be filled in to such extent as may be practicable. Where a regular Settlement has been completed, if, for special reasons, the columns of Statement No. V. have been in any way modified in reporting that Settlement, the modified form should be employed, the object being to compare the statistics of the revised assessment with those of that already recorded.

3.—The statement, it will be observed, should be invariably drawn out on foolscap paper, an additional half sheet being added, for the remarks of the revising Officer. The villages should be entered in topographical order, that is,

according to their juxta-position, and not according to an alphabetical, or any other artificial arrangement; and where all the conterminous villages of any revised mahal do not require revision, and consequently are not included in the same return, the assessment rates of such villages as are not included, should be entered in the column of remarks, the rates of adjoining villages being, ordinarily, one of the most valuable and trustworthy guides to assessment.

MEMO. of instructions in Financial Commissioner's letter to Commissioner of Lahore, No. 2173, *dated* 31*st May,* 1858.

"In this form, each village should contain two lines of numerical entries, the upper (which may conveniently be in red ink) transcribed from the No. V. Statement at first prepared; the lower containing modified entries, prepared from subsequent ascertainment, with reference to the reduced jumma now proposed; and a column of remarks should be added, explaining, in some detail, the grounds on which the proposed reduction is based in each case."

"It will be most convenient that this form be written *across* the entire foolscap sheet (not written on larger sized paper) and an additional half sheet pasted on, to contain the remarks. The remarks when approved and acted on, may appropriately be copied in ultimately into the village Statement No. III, as a Supplement to those previously entered by the Settlement Officer."

MEMO. of instructions in Financial Commissioner's letter to Commissioner of Lahore, No. 2210, *dated 2nd June,* 1858.

"In future, when reductions of assessment are recommended, the method of reporting above described should be

followed. Where the assessment of single villages is revised, the form prescribed in the N. W. Provinces for their report, is that given as No. 65 of the Book of Forms, issued from this Office; but the form and mode of reporting indicated in the above instructions, will be most convenient; at all events, when the revision is pretty general."

XXI.

CIRCULAR NO. 63 OF 1858.

Dated 25th August, 1858.

To all Commissioners.

I have the honor to communicate, for the guidance of yourself and the Officers of your Division, the orders of the Chief Commissioner in the following matter.

REVENUE. (PENSIONS.)

Directs that in all doubtful cases of pensions the matter be referred for the orders of superior authority.

2.—In the case of a pension, which was granted to the mother and widow of a Sikh Soldier, killed while fighting against us, it was not mentioned, at the time of the grant, whether the pension was conferred jointly for the lives of both, or in separate portions, the share of each to lapse on her death.

3.—The Commissioner of the Division, who was applied to for instructions, on the demise of the mother, directed that the whole allowance should be continued to the survivor, the amount being small; but this arrangement has now been rescinded by order of the Chief Commissioner, who, in a letter from his Secretary No. 721 of the 16th current, has directed that all such doubtful cases, shall in future be invariably reported for his orders.

4.—I request, accordingly, that in all analogous cases, this course may, for the future, be invariably pursued.

XXII.

CIRCULAR No. 64 OF 1858.

Dated 7th September, 1858.

To all Commissioners.

REVENUE.

(TRANSFERS.)

Issues instructions regarding the unauthorized transfer of villages or shares during or after the time of assessment.

Having found that unauthorized transfers of villages, or shares, had on some occasions been made by Settlement officers, usually on the ground that they had been assented to, or solicited, by the owners of the land, I thought it necessary, recently, to issue instructions on the subject, to those Divisions in which settlements are still in progress.

2.—It has now been brought to my notice, by the Commissioner of Lahore, that the same process is still carried on in some parts, subsequent to the completion of the settlement, and I think it right, therefore, to annex a copy of the instructions above referred to, dated the* 1st July, and to request that you will enjoin upon all your District officers, the views therein laid down, in so far as they may be applicable.

No. 2632-3.

3.—It is true, that after a Settlement has been completed, and the assessment accepted, the zamindars are legally liable for all default that may subsequently occur; and should they wantonly allow deterioration to take place, they may justly be made to pay the penalty. But where the assessment is fair, and no unforeseen calamities intervene, the cases must be very few and exceptional, in which zamindars will voluntarily neglect their cultivation, and allow their village to deteriorate.

4.—Where then, deterioration has taken place, or where a farmer cannot be found to accept the lease of lands in balance,

over-assessment may ordinarily be apprehended; and, accordingly, wherever such a state of things may be found to exist, and the proprietor wishes to throw up his land, it must be considered imperative on every District officer, before proposing any arrangements for sanction, to satisfy himself, whether over-assessment or extraordinary calamity of any kind, is the cause to which it is attributable. No arrangement, by which a proprietor is to be deprived of his lands, will hereafter be sanctioned, until it has been clearly ascertained how matters really stand.

5.—Some Officers, especially those who have not as yet had much experience in Revenue administration, do not adequately appreciate the very great evil of constrained transfers of land, in consequence of default, or inability to pay the Government demand. Mr. Cust, Commissioner of Lahore, has recently expressed himself very strongly on this subject, and I cannot do better than annex, as an appendix to this letter, the remarks made by him, in which the Chief Commissioner has expressed his entire concurrence. The views urged therein, should be impressed on every Officer entrusted with Revenue duties, and he should be reminded, that a yeomanry, ruined by fiscal severity, is a standing reproach to Government, which it may require generations completely to remove.

6.—There is no portion of a District officer's duties, which can be deemed more important, than that of carefully watching the operations of the settlement of his District after it has been completed, and suggesting remedies where they may be required. Even sales and mortgages effected privately and spontaneously by parties amongst themselves, should not in all cases be allowed to pass unquestioned. There is a power of patient endurance in this matter, amongst some classes, of whom the Jats are perhaps the most conspicuous, which leads them to resort to every contrivance, in order to avoid default, rather than subject themselves to punitive measures. So that public Officers should take notice of every indication, and where lands are sold or mort-

gaged for inadequate sums, this must ordinarily afford the strongest grounds for apprehending that the assessment is oppressive.

Letter No. 2632-3, Dated 1st July, 1858, from Financial Commissioner to Commissioners, Jhelum and Mooltan Division.

Revenue.

As I find, that in connection with the revision of settlement of one of the Districts of the Punjab, a considerable number of Estates, of which the assessment was declined by the zamindars, has passed into other hands, either with or without their consent, and that no report of the arrangement has been made to this office for sanction, I have the honor to request, that this may not be allowed to take place in the settlements now in progress in your Division.

2.—It is unnecessary for me to point out, that in revising settlements under Regulation IX. of 1833, the only process which the Settlement Officer is authorized to adopt, in the event of his assessment being refused, is that of farm, allowing a malikana to the proprietors. Any transfer of a permanent character, any alienation of proprietary right, is wholy unallowable.

3.—It is an error to suppose, that if the recusant proprietors can be induced to agree to the arrangement, or to petition that it may be adopted, such transfer is thereby legalized, or rendered unobjectionable. The fact of such transfer being desired at the time of revision, of itself suffices to throw suspicion upon the transaction, and to allow such arrangements to be carried out, without deliberate report and sanction, would, under such circumstances, be fraught with exceeding danger, and liability to abuse.

4.—The primary object in permitting no other description of transfer but that to a farmer, on the above conditions, is to

ensure the assessment of a juma which is fair, *under the existing, circumstances* of the village, as no farmer will accept an assessment for a limited period, which exceeds this amount. But if permanent transfers be permitted, this safeguard is at an end, and the ultimate capabilities, not the present condition and resources, of a village, will virtually become the standard of assessment.

5.—A capitalist, or an energetic agriculturist, having resources in men or money, will doubtless often be willing to pay a higher jumma for an estate, than it can at present yield him, if he be assured, that by improving it, he will be able to reimburse himself; but this is not the principle on which we are permitted to act.

6.—Where proprietors are hopelessly insolvent, or impracticable, it may sometimes be expedient, to eject them; but this should only be done when, after having entered into engagements, they fail to fulfil them, not when fresh engagements are being entered into. Present deterioration is frequently, if not usually, the result of past over-assessment, and it is the part of a liberal and enlightened Government to show forbearance, and enable the unfortunate or unskilful to recover or improve themselves, rather than to coerce them to their ruin.

7.—The assertion that transfers made under such circumstances are voluntary, should, on the other hand, be regarded with great suspicion, more especially in the present state of the Punjab. The people are, generally, ignorant of our laws, and accustomed to recognize no law but the will of the ruler, in such a matter as assessment; and hence it may readily be supposed, that a zamindar, finding the assessment determined upon to be more than he can pay, would declare himself willing that the estate should be transferred, who if aware that farm was the only legal alternative, would withhold his assent.

Extract from letter of Commissioner, Lahore, No. 166, *dated 7th May,* 1858, *to Financial Commissioner.*

Para. 4—" But on the subject of the alienation, by auction sale, of the property of a " Bhaicharah" community, for Balances of Land Revenue, I have such strong feelings, that I distinctly record my opinion, that under no circumstances is it justified, unless on the principle of the Bill for sale of Irish Encumbered Estates, you wish to get rid of proprietors hopelessly broken, and to give to new parties, what is called a Parliamentary Title."

5.—" I appeal to your own experience in the Benares Division ; I refer to my own in Bundlecund, and the Allahabad Division. I beg you to think of the position of all auction purchasers at this moment in the N. W. Provinces, and to reflect on Mr. Harrington's speech* in the Legislative Council where he introduced his Bill for restoration of possession of lands (N. W. P.)" * * *

* See Proceedings of the Legislative Council of India, Vol. V. Part II. Page 66.

Para. 8.—" I have only received charge of this Divison very lately, yet many things have come under my notice, showing a tendency on the part of the owners of land to alienate their newly acquired privilege, before they know what they are flinging away. I perceive also that the transition from kind rent to cash rent, is by no means an easy, though a necessary process. There are other indications of our new settlements requiring careful watching.

XXIII

CIRCULAR No. 65 OF 1858.

Dated 8th September, 1858.

To all Commissioners.

REVENUE.
(EDUCATION.)

New arrangement for the payment of salaries of village School Establishments to commence from the month of September.

The unavoidable delay which has hitherto occurred in the payment of the Salaries of Village School Establishments, having given rise to considerable inconvenience, I have the honor to request, in supersesion of that portion of my Circular No. 116, of the 10th December, 1857, which authorizes Deputy Commissioners, on the receipt of audited Village School Bills, to disburse the amount thereof, through their Tehsildars, that you will, on the receipt, from the Inspector, of the Village School Bills of each month, and prior to their countersignature and audit, advance and pay the amounts thereof through your Tehsildars, holding the sums in your Inefficient Balance, to be adjusted on receipt of the audited Bill.

2nd.—This arrangement is assented to by the Accountant, and is to commence on receipt of the Village School Bills for the current month of September ; the Bills of former months to be distributed as heretofore, viz., on their return from audit.

3rd.—It should be understood, that if any deductions are made from the Bills when submitted for audit, such deductions are to be recoverable from the general Bill of the Inspector of Schools, in whose circle the retrenchments are directed, and that the onus of recovering from the party receiving the excess, is to rest with the Inspector, for the convenience of whose subordinates the advances are authorized.

XXIV

CIRCULAR NO. 66 OF 1858.

Dated 14*th Sept.*, 1858.

To all Commissioners.

I have the honor to annex copies of a letter No. 253, dated 12th ultimo, from the Commissioner Trans-Sutlej States, and of my reply thereto, No. 3591, dated 28th idem, on the subject of tenants acquiring the right of hereditary cultivators by long occupancy of their land.

REVENUE. (CULTIVATORS.)

Regarding claims of non-hereditary cultivators on the grounds of length of possession &c.

2. The views expressed in my letter accompanying, have been approved by the Chief Commissioner, and I request that they may be acted on in future, in the several districts of your Division, whenever applicable.

No. 253.

From Major Edward Lake, Commissioner and Superintendent Trans-Sutlej States, to Lieut. Edward Paske, Personal Assistant to Financial Commr. for the Punjab, dated Camp Purwanee, 12*th August*, 1858.

I have the honor to forward, for the inspection of the Financial Commissioner, the vernacular file pertaining to the case marginally noted, in which it will be observed that the plaintiffs claim to be regarded as hereditary cultivators, on the grounds that they have been sixteen years in possession, six of which they state was subsequent to the settlement, and ten they assert as previous thereto. As, however, natives have no correct idea of time, and never understate their claims, it is more than probable, that at the regular settlement, the father of plaintiffs had only been

Revenue

Elahee Buksh and Kanha, Plaintiffs, of Atulghur, Goojurs, *versus* Shadi Khan, Rajpoot of Maimmowal.

Claim to be recorded in the Settlement papers as hereditary cultivators.

a short time in possession, and for this reason was a non-hereditary cultivator. In my opinion, no subsequent length of possession can alter his tenure, and a non-hereditary cultivator he must be always regarded. If my views are correct those who have been recorded non-hereditary cultivators at the last settlement, and who are still in occupation of their lands, when the next settlement takes place, will still be regarded as non-hereditary cultivators. As, however, these views of the case affect the rights and interests of a large class, I am desirous to ascertain whether the Financial Commissioner concurs with me in opinion, and beg to solicit an expression of his views.

No. 3591.

From D. F. McLeod, Esq., Financial Commissioner for the Punjab, to Major Edward Lake, Commissioner and Superintendent Trans Sutlej States, dated Lahore, 28th August, 1858.

Revenue.

Elahie Buksh and Kanha, Plaintiffs, *versus* Shadi Khan, — Claim to be recorded in the settlement papers as hereditary cultivators.

In reply to your letter No. 253, of the 12th instant, I have the honor to return the vernacular file in the case noted in the margin, to which is appended a copy of my vernacular proceeding of the 19th instant.

2. I concur generally in the opinion you have expressed, that where a cultivator has been entered as a tenant at will, the fact of his continuing some years longer in the occupancy of his land will not suffice, as a general rule, to convert him into an hereditary cultivator; least of all where, as in the present case, he is a Pahi Kasht cultivator.

3.—I would not, however, authoritatively lay down the principle, that this position must for ever remain unaltered. The common law of England has been formed by an aggregate of

precedents, and admits of different usages, in different parts, and I think much injury has been done in some quarters, by our attempting to lay down, for perpetual observance, arbitrary general rules, based upon our own ideas of fitness.

4.—I would, accordingly, in future, leave it within the discretion of our Courts, to deal with individual cases on their merits, with this reservation, that the recorded status of a cultivator must not be altered, without good and valid reason being established for the change, in consonance with the feelings and usages of the people themselves.

XXV

CIRCULAR No. 67 OF 1858.

Dated 15th Sept., 1858.

To all Commissioners.

REVENUE. (COMPENSATION.)

Rate at which compensation is to be paid for mafee lands taken up for public purposes; or of commutation in lieu of pensions &c.

As the scale of compensation for mafi lands taken up for public purposes, or of commutation in lieu of pensions, as laid down in the late Board's Circular No. 30, dated 19th May 1852, is differently interpreted by different officers, I have the honor to annex extracts paras. 2. and 3 of a letter No. 278, dated 8th current, to my address, from the Commissioner of the Trans-Sutlej Division on this subject, and copy of my reply, No. 3837, of to-day's date, and request that the course prescribed in the latter document may be followed in future, in the Districts of your Division, when making calculations of the nature indicated.

Extract of a letter No. 278, dated 8th September 1858, from Commissioner Trans-Sutlej Division to Financial Commissioner for the Punjab.

Para. 2.—"By referring to that Circular, you will observe that the graduated scale therein laid down, admits of a double interpretation for all persons of the ages marginally noted ;* for to take the instance of a maafeedar who describes himself to be 40, the scale lays down, on one hand, that persons between the ages of 35 and 40 shall receive 10½ year's purchase, and on the other, that persons between the ages of 40 and 45 shall receive only ten years' purchase. While therefore the rule is explicit for persons whose age is either more or less than 40, those who are exactly 40 may be placed either in the higher or lower scale, and the orders of the Board may be quoted in support of both practices. My custom has been to give the maafeedar the benefit of the doubt."

10, 20, 25, 30, 35, 40, 45, 50, 55, 65.

Para. 3.—"With all due deference I would remark, that the graduated scale aims in theory at a nicety of calculation, which in practice is never attained. A very limited experience of natives must convince every one, that they have the most incorrect idea of their own ages, and the most intelligent among them in fixing their age, often confess that they may be wrong in their calculations, to the extent of eight or ten years, or even more. Here, however, is a scale which enjoins discrimination between every five years' difference of age. As in practice this can never be done, I would advocate the adoption of a scale not affecting the same nicety of calculation."

No. 3837 of 1858.

From D. F. McLeod, Esquire, Financial Commissioner for the Punjab, to Major Edward Lake, Commissioner and Superintendent Trans-Sutlej Division, dated Lahore, 15th September, 1858.

Revenue.

I have the honor to acknowledge the receipt of your letter No. 278, dated 8th current, and in reply to state, that as the first entry in the scale of commutation graduated according to the ages of the recipients is expressed in the words "under 10 years," analogy requires that the following entries be understood in the same sense.

2.—These entries have, in consequence, always been interpreted in those offices, to mean, that the value annexed to each grade, shall hold to apply until the individual shall have reached the age therein specified, when he will be considered as belonging to the next grade, and this interpretation should be adopted in the Districts of your Division.

3.—It is very true, that the ideas of Natives in regard to their age, are usually very indefinite, and where there may be room for doubt, I quite share, with you, the inclination to give the party entitled to the compensation, the benefit of that doubt. This, however, should be done by correcting the assigned age, not by allowing any latitude of calculation. Care should be taken by the District officer to enter the age fairly, so as not at all events to exceed the reality, and this having been done, the subsequent calculation is a simple matter of account, which should be carried out with a rigid exactness.

XXVI.

CIRCULAR No. 68 OF 1858.

Dated 16th Sept., 1858.

To all Commissioners.

REVENUE. (SALTPETRE.)

Instructions regarding the destruction of alimentary Salt produced during the manufacture of Saltpetre : annexes form of report.

On the 5th January, 1857, I had occasion to address the Commissioner of Mooltan on the subject of adopting precautions for guarding against the production of alimentary Salt, either for consumption or sale, during the manufacture of Saltpetre. Communications on the same subject have been addressed, at various times, to the Commissioners of other Divisions also, but as I think it desirable, that the information which has been collected regarding it, be permanently recorded in an accessible form, to be referred to, and acted upon, by District officers, at all times, I annex a copy of the above letter, and its enclosures, and request that this may be placed in the Book of Circulars.

2.—From enquiries made by the Deputy Commissioners of Shahpore and Gorjerat, as well as from the probabilities of the case, I have little doubt, that the amount and purity of the saline deposit, left after the removal of the Saltpetre, increase with the distance of the locality from the Northern Hills, and thus in portions of the Cis-Sutlej States it is so excessive, that the Chief Commissioner has, on this account, authorized the entire prohibition of Saltpetre pans, in the Umballa District.

3.—The deposit is, in like manner, very large in some of the Districts of the Delhi, Hissar, Mooltan and Leiah Divisions; but altogether inconsiderable in Gorjerat and other Districts similarly circumstanced, while in tracts of a hilly

character, no alkaline products whatever are obtainable from the soil, in any remunerative quantity.

4.—Still, wherever Saltpetre is manufactured, more or less of salt brine appears to be produced during the operation, and hence it is very desirable, that wherever Saltpetre pans exist, precautions should be taken. The Deputy Commissioner should ascertain, with as much correctness as practicable, the proportion of brine or salt deposit produced in each locality. He should then inform the Tehsil and Police authorities subordinate to him, how much is supposed to be ordinarily produced in each pan; and require them to satisfy themselves, from time to time, that this quantity is regularly destroyed.

5.—A form of report has been heretofore supplied to the Commissioners of Mooltan and Leiah, to be required of Tehsildars where Saltpetre pans are numerous, and I subjoin a copy of that form, to be employed wherever circumstances may appear to call for it.

No. 30.

From D. F. McLeod, Esq., Financial Commissioner for the Punjab, to the Commissioner and Superintendent Mooltan Division, dated 5th January, 1857.

In continuation of former correspondence, on the subject of alimentary Salt, produced during the manufacture of Saltpetre, I have the honor to annex, for your information, and that of the Deputy Commissioners of those Districts in which licenses have been granted for the manufacture of Saltpetre, copies of the documents noted in the margin.

1. Extracts paras. 2 and 3 of a Letter No. 43, dated 30th April 1856, addressed by the Collector of Customs at Hansie, to the Officiating Commissioner, Cis-Sutlej States.
2. Extracts paras. 3 and 4 of a letter, No. 311, dated 31st July, 1856, from the Deputy Commissioner of Umballa to the same.

2.—From this correspondence you will observe, that in the vats of the Puttiala Territory, professing to produce Saltpetre,

about six times as much of alimentary Salt as of Saltpetre is produced; that each vat is estimated to produce 250 maunds of alimentary Salt per annum; and that as much as from 20 to 40,000 maunds of Salt is thus thrown into the market in each year, from the single territory of Puttiala alone.

3.—This shows how important it is, that all licensed vats, for the manufacture of Saltpetre, be carefully watched, and I request, accordingly, that you will enjoin increased vigilance in this respect.

4.—The form of Return prescribed by my letter No. 344, dated 4th February, 1856, was intended to show the quantity of alimentary Salt destroyed by the subordinate District officials, after having been produced at the several Saltpetre vats, or boilers, and should the quantity fall much below the average, which is now stated to be produced, from the vats of Puttiala, the cause of this will become a proper subject for further enquiry.

5.—It will be advisable that you place yourself in communication with the Deputy Collector in charge of the Preventive Line also, on the subject of this letter.

Extract paras. 2 and 3 of letter from H. Tapsell, Esquire, Collector of Customs, to G. Campbell, Esquire, Officiating Commissioner and Superintendent Cis Sutlej-States, dated 30th April, 1856.

Para. 2.—"I beg to enclose copy of extracts from a letter on this subject, addressed by me to the Commissioner of Customs, in May 1853, when searching enquiries were instituted, and reported on, since which no competent person has been deputed from hence, but I am credibly informed by traders and others, that there is no falling off in the quantity manufactured, but that it has much increased."

Para. 3.—"Purwannahs have been issued by the Zillah officers at Hissar and Rhotuck, granting permission to "Nimuk Ghurs" to manufacture Saltpetre to a very alarming extent, during the present year; and in one instance, it has been proved

that the license granted them was used as a cloak for the illicit manufacture of Salt. The licenses taken out are generally for so small a quantity as not to excite suspicion, but they have increased 50 or 60 fold within the last two years, which would lead to the belief, that the manufacture of Saltpetre below our Salt line, must be a most profitable business, or that the licenses so granted are abused."

Extracts paragraphs 3, 4, 5 *and* 6, *of a letter No.* 35, *dated* 30*th May,* 1853, *from the Collector of Customs, Hansie, to the address of the Commissioner of Customs, North West Provinces, Delhi.*

Para. 3.—" In the Puttiala States and within a few miles of Umballah, Salt is manufactured in the undermentioned Pergunahs and to the following extent :—

Purgunahs.	No. of Agars.	No. of Surs or Wells.	Average No. of mds. manufactured at each well.	Total quantity manufactured at each Purgunnah.
Ghuraum, ...	16	16	250	4,000
Sunnoar, ...	34	34	250	8,500
Cunnoar, ...	53	53	250	13,250
Mendabpoor,...	51	51	250	12,750
Bunnoor, ...	40	40	250	10,000
Total, ...	194	194	Maunds.	48,500

Urjun Singh has given the average of each well at 250 maunds per season. This in my opinion is rather below than above the quantity manufactured at each well at Sardrannah, and Sooltapoor near Hursurroo Ghurree—but their apparatus in the Puttiala States is ruder, and the generality of their pans or beds kutcha."

Para 4.—" This statement shows that nearly 50,000 maunds of Salt are manufactured in the Puttiala States, of which

40,000 maunds are alimentary, and the remainder only fit for salting hides."

Para 5.—"I beg to forward five samples of the Salt made in the Puttiala States. The two first sorts are alimentary, and eaten by the inhabitants; the third is used by men and beasts, and is inferior; the fourth sort is used only for cattle, and the fifth for salting hides. I have marked the average selling prices on each article, but here beg to state them:—

First sort	marked	No. 1, 25 seers	per Rupee.
Second	do.	No. 2, 30 do.	Do.
Third	do.	No. 3, 35 do.	Do.
Fourth	do.	No. 4, 1 maund	Do.
Fifth	do.	No. 5, 1¾ maund	Do.

6.—"The first sort appears to me to be nearly equal in quality to our Sahmbar Salt, and the second to the Salt manufactured in the Bhurtpoor States, and if this statement of Urjun Singh is correct, the manufacture of Salt in the Puttiala States, causes a loss to our Salt Revenue of about 80,000 Rs. per annum."

Extract paras. 3 and 4, of a letter No. 311, dated 31st July 1853, from Deputy Commissioner of Umballa to Officiating Commissioner and Superintendent Cis-Sutlej States.

Para. 3.—"The Peshkar has reported, that so far as he has been able to ascertain, the quantity of Salt manufactured in the Puttiala territory does not exceed maunds 20,000 in each year, and Saltpetre to the extent of maunds 3,600. Of the three specimens of Salt, brought in by the Tehseeldar, none are of good quality; two being of the very coarsest and most inferior description; and the last is scarcely fit for use as alimentary Salt, in its present state, though it might probably be refined."

4.—"The person deputed by the Collector of Hansie may have enjoyed better opportunities for investigation, but I am disposed to believe, that the Peshkar's report is tolerably accurate; and that the amount of Salt manufactured yearly in Puttiala does not exceed about 20,000 maunds of which about—— maunds are of the better sorts, and the remainder very inferior."

Form for reporting inspection and supervision of Saltpetre manufactories.

Name of Pan.	No. of Visits paid in the half year.			Proximate quantity of Saltpetre produced.	Quantity of Salt destroyed.	Remarks
	By Burkundaz.	By Dufadar.	By Thanadar or Tehseeldar.			

XXVII.

CIRULAR NO. 69.—OF 1858.

Dated 14*th October*, 1858.

To all Commissioners.

REVENUE.
(RENT.)

Issues instructions on the subject of rent demandable by Proprietors of land from Cultivators; and directs that they be kept in view on all occasions of revision of Settlement or re-distribution of Juma, that may hereafter occur.

In connection with the subject of Rent, demandable by Proprietors of land from their Cultivators; I have the honor to state that the following general principles, which are mainly based upon instructions issued by Mr. Cust, Commissioner of the Lahore Division, have been approved by the Chief Commissioner—and it is desirable that they be kept in view, on all occasions of revision of Settlement, or re-distribution of Juma, which may hereafter occur.

2.—In their simplest form these principles were laid down as follows, by Mr. Wynyard, formerly Settlement Officer of the Thanesur and Umballa Districts, in his Settlement Report:—

I.—That though continued possession by tenants gives a right of occupancy, without enhancement of Rent within the terms of Settlement, yet it gives no right to share in those Rents.

II.—That there is a great difference between allowing occupancy at fixed rates, and allowing paying of quota of Revenue.

III.—That the admission of tenants to share the advantages of proprietary right, is a sure way to weaken the responsibility of the brotherhood.

3.—Exaggerated tenant-rights unjustly deteriorate the value of proprietary holdings; and a property that yields nothing to the owner, in excess of the profits of his labor, is a misnomer The Government demand is based upon the principle, that one-third, or about 33 per cent. of the net produce, should be allowed as the profits of the proprietor; and any process which, by enhancing the privileges of the cultivator, reduces the acknowledged value of the proprietor's holdings, is, in point of fact, unjust towards him, and neutralizes the intentions of Government on his behalf.

4.—The rights of Property should therefore, without doubt, as a general rule, be acknowledged and upheld by the officers of Government, as far as may be practicable—and each proprietor should be deemed entitled to receive a certain proportion of rent from his tenant. But the state of things occasionally existing here in times past, and more especially the Sikh system of excessive Butâi, which rendered the productive powers of the soil the only limit to the Government demand; have tended greatly to interfere with the natural order of things—and the consequence is, that in many parts of the Punjab, no rents at present exist; and the cultivator is on an equality with the proprietor—save, perhaps, as regards the possession of a few trifling privileges.

5.—The correction or alteration of a pre-existing system, is always a work which requires that much caution and discretion be exercised; or injustice must result—more especially where that system has stamped with the authority of prescription, rights, or immunities, enjoyed by large and important classes of the community. The question of rent, moreover, is one to which, as respects the amount to be demanded, it is obvious that no general rule, for universal adoption, can be applied. Exclusive of the intrinsic productive powers of land, the rent which it can yield, must depend upon the demand existing for land in that particular locality; and on many other contingent circumstances, to which it is unnecessary here more particularly to ad-

vert—so that the conditions of rent, will always be liable more or less to fluctuate.

6.—I am not therefore by any means prepared, to authorize an arbitrary or undiscriminating enforcement of the views above indicated, where a different state of things at present prevails. But it is of great importance, that Settlement and District officers should bear in mind, that that state is not a wholesome one, having usually resulted from violence, or authoritative interference—and that every appropriate opportunity should be taken advantage of, for correcting it. Under no circumstances, can an hereditary cultivator be called upon, to pay more than he has hitherto paid; and under all circumstances, the proprietors have a discretion to waive their right to demand rent. But where a reduction is granted by Government, it seems but right, unless there be special and valid reasons to the contrary, that the benefit of this reduction should accrue, chiefly, if not wholly, to the acknowledged Proprietors of the soil.

7.—Other opportunities, likewise, of creating rent, where it does not at present exist, without inflicting real injustice on any party, may doubtless occur—and every judicious officer will endeavour to avail himself of them. The great importance to the well-being of a country, of possessing a thriving landed proprietary, need not be insisted on, and is not confined to any place or country. But the necessity or desirableness of some interference on the part of Government, is most apparent in those parts, of which an example might be adduced, not far from Lahore, in which, from the non-existence of rent, land has ceased comparatively to have any value to those, who alone can incur permanent outlay; and in which the condition of the people, and the revenue of Government, have in consequence alike deteriorated.

XXVIII.

CIRCULAR NO. 70 OF 1858.

Dated 22nd Oct., 1858.

To all Commissioners.

REVENUE.
(CERTIFICATES.)
Directs that when a certificate is given to a deserving Native, the reward to which in the writer's opinion, he may be entitled, be not mentioned; and states that these orders are also to be observed in the case of an entry in the Character Book.

In a Circular No. 2, dated 15th current, the Chief Commissioner has laid it down, as a rule for the guidance of yourself, and the Officers subordinate to you, that, when a certificate is given to a deserving native, the reward to which, in the writer's opinion, the party in question is entitled, shall not be mentioned; and as I consider it desirable that those orders should be recorded in the Circular Book of this Department, I annex a copy of the Secretary's letter above quoted, for this purpose.

2.—As regards persons already in Government employ, the special mode, in which their services and merits are to be recorded, has been prescribed by Circular No. 20 dated 24th February, 1855. But the present orders are to be considered as applying to all natives to whom certificates may, under any circumstances, be given; whether in the service or out of it; and are, doubtless, intended to be observed, as well in the case of entries in the Character Book, as of documents given in a separate form.

No. 764.

Circular No. 2, from R. Temple Esquire, Secretary to Chief Commissioner for the Punjab, to all Commissioners in the Punjab, dated Lahore, 15th October, 1858.

Political.

The Chief Commissioner requests that all Officers, when giving certificates to deserving natives, of services rendered to the State, will carefully abstain from mentioning in the certificate, the

reward to which, in the writer's opinion, the party is entitled. Such mention would raise expectations which may not be realized; might be regarded by the recipient as a kind of promise; and might be made the basis of a sort of claim. By these means the Government becomes in a certain degree, compromised. Local Officers can always submit their recommendation for rewards. As a rule they should not mention the recommendation to the party interested; and in no case should they insert mention of it in a certificate.

XXIX.

CIRCULAR NO. 71.

Dated 5th November, 1858.

To all Commissioners.

REVENUE.
(EDUCATIONAL.)

Issues instructions relative to the preparation of Village School Fund Statements; and a form of Memorandum to be made on the reverse thereof.

As the Returns of the School Fund Cess, for the past official year, furnished in compliance with my Circular No. 61 dated 7th August last, exhibited some difference of practice in the several districts, in the preparation of these returns, I have the honor to request, that the following rules may be observed in future.

First.—As regards Statement No. I, the amount entered in column 6 should correspond with the entries of column 3 of Statement No. II. of the preceding year. In the great majority of returns now received, it seems doubtful, whether this correspondence has been maintained.

Second.—The amount demandable during the year, is the aggregate of the sums entered in column 2 and column 6 of the above statement, and some explanation is required, to show

clearly the state of the collections, and other points of essential importance. I request therefore, that a note or memorandum may be appended, on the reverse of the statement, in the following form :—

	Specification.	*Amount.*	*Remarks*
1	Amount demandable during the year (Columns 2 and 6),	0 0 0	
2	Amount actually realized (Col. 7), ...	0 0 0	*Note.*—The Remarks in this column should explain briefly the state of the collections; whether the balances, (if any) are in process of realization, and any other points specially calling for notice.
3	Balance still due, ...	0 0 0	
4	Amount available during the year (Columns 1 and 7), ..	0 0 0	
5	Expended during the year, (audited and unaudited), ...	0 0 0	
6	Balance in hand in the Treasury,	0 0 0	

Third.—Column 2 of Statement No. II. should exhibit the entire Land Revenue on which the Cess is demandable, whether Khâlsah or Jagir, and whether entered in the Rent Roll of the year or not: and as regards districts in which the Cess is still optional, the whole Revenue which would be chargeable with the Cess, if it were compulsory, should be shewn.

Fourth.—The remarks in this Statement (No. II.) should explain briefly why and to what extent, the amount in column 2 differs from that in the yearly Rent Roll; and if the amount of column 3 falls considerably short of 1 per cent. on the amount of column 2, the cause to which this is attributable should also be briefly explained.

XXX.

CIRCULAR No. 72 OF 1858

Dated 8th November 1858.

To all Commissioners.

REVENUE.
(GRANTS OF LAND.)

*Issues further instructions relative to the grants of land to individuals for sinking wells and planting groves on the sides of frequented high-roads.

The Circulars marginally noted, authorized grants of uncultivated land, under certain conditions, to individuals sinking wells and planting groves along the sides of frequented high-roads.

2.—But in some Districts plots of uncultivated land, along road-sides, are very rare; and in order to meet such cases, I have now the honor, with the approval, of the Chief Commissioner, and under the sanction of the Supreme Government, to issue the following suplementary instructions, in order to afford the requisite encouragement for the sinking of wells and planting of groves under such circumstances:—

Circular No. 15, dated 1st March 1852, from the Board of Administration.
Circular No. 97, dated 5th November 1855, from Financial Commissioner.
Circular No. 13, dated 23rd February 1857, from Financial Commissioner

First.—Where waste lands are not available in suitable positions along the sides of main roads, the grant of cultivated lands will be authorized for the purpose of sinking wells and planting groves, in localities where they may be deemed necessary, if the reasons assigned, shall appear to Government to be sufficient.

Second.—The site of any new grant, must be fixed at a distance of at least two miles from the nearest existing road-side well and grove.

Third.—Any new grove that may be planted, must cover not less than two acres of land, and the grant will be resumable

if a grove of this extent be not kept up, and the well maintained in repair.

Fourth.—The value of the grant, must not exceed Rs. 30 per annum in any case; or be more than 6 per cent., on the estimated cost of completing the well and grove.

3.—The proposition which has now been sanctioned, was mainly based on an application made by the Deputy Commissioner of Hooshiarpore, supported by the Commissioner and Superintendent of the Trans-Sutlej Division—and I annex for guidance, an extract, Paras. 3 and 4, of a letter No. 479, dated 23rd August last, from the Secretary to the Chief Commissioner, to the address of the Secretary to the Government of India, submitting the reference; and transcript of the reply of the Under-Secretary, No. 3246, dated 24th September, conveying the approval of Government to the arrangements proposed.

EXTRACT Paras. 3 and 4 of a letter No. 479, dated 23rd August, 1858, from Secretary to Chief Commissioner Punjab, to Secretary to the Government of India, Foreign Department, Calcutta.

Para. 3.—The Chief Commissioner concurs with the Financial Commissioner in opinion, that if the above proposal should be sanctioned, a reasonable stimulus would be given to the sinking of wells and planting of groves, without any considerable sacrifice of the Government revenue, at localities where the convenience of the public, would be materially promoted thereby. At the present time, in the Jullundur Doab, where waste lands are rarely found along the high roads, neither wells nor groves, are to be seen for intervals of several miles. He recommends accordingly, that the proposal of Mr. McLeod may be sanctioned, subject to the conditions detailed in the preceding para., the grant to be maintained only so long as the well and grove shall be kept up.

4.—Should the Supreme Government be pleased to approve of the principle herein advocated, the Chief Commissioner will enjoin, that the grants are to be actually made, only after the sanction of Government shall have been previously solicited and obtained in each case.

No. 3246.

From the Officiating Under-Secretary to the Government of India, to the Chief Commissioner for the Punjab, dated Fort William, the 24th September 1858.

Foreign Department.

I am directed to acknowledge the receipt of Mr. Temple's letter, dated the 23rd August, No. 479, and in reply, to inform you that the Hon'ble the President in Council, sanctions the grant of cultivated lands, in such places where uncultivated lands are not available for the purpose of sinking wells and planting groves, under the conditions proposed by you.

XXXI.

CIRCULR No. 73 OF 1858.

Dated 12*th November* 1858.

To all Commissioners.

REVENUE.
(PENSIONS.)

Directs that Photadars be included in the list of those who are to receive pensions.

I have the honor to draw your attention to the Extract, from a Despatch from the Hon'ble Court of Directors, dated 7th July, 1858; and published in the *Punjab Gazette* of the 30th ultimo; which directs, that Photadars are to be added to the list of persons in whose behalf, applications for Superannuation Pensions may be made, provided they have become qualified by length of service.

XXXII.

CIRCULAR No. 74.

Dated 13th November 1858.

To all Commissioners.

REVENUE.
(PENSIONS.)

Forwards for guidance a form of bill for dowries to female pensioners, on the occasion of marriage.

By a Resolution of Government dated 4th June 1858; communicated to you by my Circular No. 53, dated 3rd July; it was determined to grant dowries to female pensioners, on their marrying; after which, their pensions are to cease; and it has been suggested by the Commissioner of Lahore, that a form of bill for the payment of such dowries, may, with advantage, be prescribed—to be submitted for the countersignature of the Financial Commissioner previous to audit.

2.—I accordingly annex a tabular form, modified from one prepared by the Extra Assistant in charge of the Pension Pay Office, and request that this form, which has been communicated to the *Lahore Chronicle Press*, and will bear the Press No. 122, may be adopted on all future occasions of the nature indicated.

BILL for amount of Dowry on occation of Marriage, to be paid to the under named female pensioner ; in accordance with Rules prescribed by Resolution of the Government of India, No. 3142, *dated 4th June,* 1858.

1	2	3	4	5	6	7	8	9	10	11	12
	Particulars connected with existing pension.					*Particulars of Marriage and Dowry.*					
Name and condition of applicant	Relationship to deceased.	Name of deceased.	Recorded age of Pensioner.	No. and date of Government sanction.	Amount of Pension per annum.	Present age of Pensioner.	To whom married.	Date of Marriage.	No. of years, Pension allowed for Dowry.	Amount of Dowry.	REMARKS.
In this column it is to be stated whether the pensioner is a widow or unmarried.	*These 2 columns are intended to show the relationship to deceased Jageerdar, Rent free holder, or Pensioner, on whose demise the present Pension was granted.*		*In this column is to be shown the age at time of grant of the existing Pension.*								*Where the age of Pensioner precludes her from receiving a Dowry on the full scale, this circumstance should be noted in this column.*

NOTE.—*The pension should, in every case, be paid up to the close of the half-year in which the marriage takes place, and the amount of Dowry may be conveniently paid at the same time.*

XXXIII.

CIRCULAR NO. 77.

Dated 18th November, 1858.

To all Commissioners.

REVENUE.
(MISCELLANEOUS)

Directs that Diaries be kept by Assistants and Extra Assistants while on tour in the interior of their districts, and forwards for guidance a memo on the subject.

Having been much gratified by an inspection of diaries, kept by Assistants and Extra Assistants in the Trans-Sutlej Division—and considering the practice of requiring this class of Officers to keep diaries, while on tour in the interior of their Districts, to be productive of very great advantage, not only to the administration of their Districts generally, but to themselves—I have the honor to direct your attention to this subject, with a view to your having similar arrangements introduced, into the Districts of your Division; as circumstances and opportunity may permit.

2.—The preparation of these diaries was first introduced at the suggestion of Colonel Abbott, when Deputy Commissioner of Hoshearpore. He observed, that when his Assistants went into camp in the interior of the District, much valuable time was wasted, owing chiefly to their not having any definite object in view, to be attained by their movements among the people; nor any recognized channel for formally communicating to their superiors, the results of their observation, and of the experience gained by them.

3.—To obviate this, and to turn their tours to better account, Colonel Abbott drew up a paper of instructions for his European Assistants and Extra Assistants—prescribing the portions of the District, which each was, in turn, to visit—suggesting the principal matters of enquiry to which he should direct

his attention, as he passed from place to place—and rendering it obligatory on him, to keep a formal diary of his proceedings and his observations—sending in this record, from time to time, for the inspection of his superior. As the result of this arrangement, he remarks, in a letter to the Commissioner; that it "has afforded a considerable amount of useful information, has given a direction to the enquiries of the Assistants, which otherwise would not have existed, and given them a good insight into the details of administration, which cannot but be valuable to them, and to the Government hereafter."

4.—The beneficial character of this innovation was at once appreciated by the Commissioner, Major Lake—who directed its extention to the District of Jullunder—and with a Circular letter No. 38,-dated 22nd January 1857, that Officer issued some excellent general instructions on the subject; of which letter, an extract, with its enclosure, is annexed. Captain Farrington, Deputy Commissioner of Jullunder, likewise issued some useful subsidiary rules and topics for enquiry, which however, I do not deem it necessary to insert here—and it will be understood, that the accompanying instructions, issued by Major Lake, were not intended by him, and are not to be considered, as exhausting the subject—but merely as affording hints and suggestions, which can be added to and improved upon, according to circumstances.

5.—Major Lake, when forwarding the diaries called for by me, remarks:—"The personal supervision of European Officers, "appears to me the key-stone of a healthy and sound adminis- "tration. Yet an Officer may neglect, with comparative "impunity, all personal intercourse with the people, entrusted to "his charge—or he may trust entirely to the reports of his native "subordinates, without attracting the attention of his superiors. "As however, unreserved intercourse between the people and "their District officers, was one of the features which distin- "guished the administration of the Punjab, when we first took

"the country; to which I mainly attribute the success, which "has attended our efforts; I have encouraged in every way, "visits to the interior of Districts, by the Officers of this Divi- "sion. The Assistants themselves acknowledge, that their visits "have given them an insight into Revenue and other details, "which they never could have acquired at Head quarters."

6.—The truth and importance of the above remarks are so obvious, and will be so readily admitted, that I need not enlarge on them; but will merely express the hope, that you will urge upon your Deputy Commissioners, to afford, as far as may be practicable, during the present marching season, and succeeding ones, to each European Assistant and Extra Assistant, an opportunity of visiting, in turn, some prescribed portion of the interior of his District—during which visit, he is to keep regularly, and forward for the inspection and remarks of the Deputy Commissioner, a diary, of the nature indicated in this letter and its annexures.

7.—The chief aim of the Assistant should be, to make himself acquainted with, and record, the general features of the tract visited; its resources and capabilities, and the character and circumstances of its inhabitants—to ascertain and record how orders in the different departments have been carried out by the Mofussil subordinates; and how these orders are regarded by the people—what improvements, physical or administrative, can be suggested with advantage—how any existing evils may be remedied,—and generally all matters affecting the well being of the District. Of these, none can be more important, than the ascertainment of the character generally borne by our native officials—for which purpose, it will be well, as suggested by Major Lake, that the Assistant frequently make his visits of inspection apart from them, and unexpectedly—and that he be freely accessible to all classes and all persons without distinction.

8.—To render these tours of as much advantage as possible, it will be advisable to lay aside, for determination on the

spot, all cases not of an urgent nature, in which local enquiry is more especially requisite—and to make these over to the Assistant proceeding to visit the locality to which they appertain. All matters connected with alluvion and diluvion, should be made over to him ; and he should be supplied with all available statistical or other recorded data, connected with the tract to be visited, which may appear likely to be of use to him, and to assist his observations. After the completion of his tour, it will often be of advantage, as also suggested by Major Lake, if he be encouraged to draw up, from the materials which he has collected, a brief general report, upon the present state and prospects of the tract visited.

9.—I would suggest that these diaries be uniformly kept on Serampore or other cheap description of paper ; of foolscap size, or as near that size, as may be ; and that they be written on one side of each leaf only, leaving the opposite page vacant, for the remarks of such superior authorities as may inspect the document. After the Deputy Commissioner shall have inserted in the week's diary, such remarks as may appear to him called for, he should return it to the Assistant, for his information and guidance ; and at the close of the tour, the whole should be recorded together in chronological order, so as to be available for the inspection of the Commissioner, or the higher authorities, in a complete form.

Extract of a Circular No. 38, dated 22nd January 1857, addressed by Major Lake, Commissioner and Superintendent Trans-Sutlej States, to Deputy Commissioners of Julundhur and Hooshiarpore.

I have read with considerable satisfaction the diaries prepared under your instructions, by your Assistants when on circuit in the district. A most praiseworthy interest is displayed in local details, which must be productive of benefit to them-

selves, the people and the administration. While, on one hand the greatest safeguard against abuses and oppressions on the part of the native officials, is the knowledge that their European superior frequently comes among the people, and sees with his own eyes the actual state of affairs; unreserved intercourse with all classes—visits paid to villages—conversations held with landholders regarding their tenures—and other agricultural details—must give an immense insight into the state of the country, and the condition of the people.

2.—When the circuit of your Assistants is brought to a close, I shall be glad to receive a short report upon the pergunnahs they have visited, and I have, in the annexed memorandum, sketched out some of the points, to which I would direct particular attention.

Memorandum for Assistants on Circuit in the Trans-Sutlej States.

First.—A programme of march should be laid down, and an outline of operations sketched out. It is desirable to make detours frequently from the direct line of march, and to appear occasionally unescorted by the Police and Tehseel Establishments of the Pergunahs. Where previous notice is given of an Officer's advent, every thing and every body is especially prepared for his edification— it is only by coming suddenly and unexpectedly to a locality, that the normal state of affairs can be detected.

Secondly.—In reporting upon all lines of road, it should be noted whether the annual repairs made by the Tuhseeldars are effective, whether encamping grounds are clear, whether Serais are kept in proper order, and whether the arrangements for supplies are satisfactory. It would be useful to state, whether additional Serais or shops are required; and if so, at what points—adding any other suggestions, for facilitating or extending the traffic of the country.

Thirdly.—In connection therewith, it would be desirable to ascertain, what are the principal imports and exports of the Pergunah, and by what lines of road, trade is principally carried on. Enquiries might be made if there are any capitalists in the larger towns of the Pergunah, who would be likely to engage in a distant trade, like that of Kurachee. It should be stated generally, whether towns are flourishing, or on the decay, and the reasons for the same.

Fourthly.—It should be noted whether the Police as a body are efficient; whether they are properly armed, equip ped, dressed and drilled; to which should be added, the general results of the target practice. A note should be made regarding the Duffadars, Jemadars, and Officers of superior grade, their personal activity and intelligence. The Chokedars should then come under review, and pains should be taken to ascertain whether they are regularly paid, whether they are popular with the people, and whether they are generally considered respectable and efficient. I have been surprised to find many of them men of the lowest caste. At the same time local enquiries might be made regarding the most prevalent crime in each Police beat, and the causes which predispose to crime. Do the Police ever patrol the country?—and on an average how often in the month, has the Thanadar himself proceeded to the spot where crime has occurred, for the purpose of making investigations, and with what success?

Fifthly.—Are the Registers of crime, and other Thana books, properly kept up? Have the Thanadar and Mohurrir read to any good purpose the Circulars which have been issued during the previous 6 months?—if so, they will be able to explain briefly the purport of some of them.

Sixthly.—What character does the Tuhseeldar and his establishment bear among the people?—are his Amla efficient?—are the Tuhseel books properly kept up? In his capacity of Collector of revenue, has he kept up the very elaborate series of books and

accounts detailed in Appendix No. XXVIII. to the Directions for Collectors page 457 ? As judge of the Summary Court, has he kept up registers for the twelve (12) descriptions of Revenue cases, usually referred to him for trial ? And again, as Civil judge of the Pergunah, has he kept up a register of all civil suits, original and miscellaneous ? More than this; in his executive capacity, has he kept a record of all orders received, and all reports submitted ? Lastly, he has been recently made a pergunah Registrar, and his opinion on the working of the new system should be called for. Even the enumeration of the books a Tehseeldar is expected to keep up, would be tedious. An effective scrutiny of them must be most laborious, but unless made from time to time, great irregularites will creep in.

Seventhly.—The lower grades of the Tehseel establishment, would next pass under review. Are the Tuhseel chuprassies efficient, properly dressed, armed, equipped and drilled ? Are the muzkoories respectable ? Is each Dustuk properly numbered, or are muzkoories employed in an irregular manner, a written order of the Tuhseeldar, taking the place of the printed Dustuk ? Are the arrangements for the safe custody of treasure, satisfactory ? And what is the condition of the Tuhseel and other public buildings ?

Eightly.—The state of the Purgunah ; the prospects of the forthcoming harvest, the general condition of the people, and the working of the settlement, will form fitting subjects of enquiry. Are collections made with facility ? Is landed property changing hands extensively, and when sold does it fetch a fair price ? Is capital expended upon local improvements ? When Tukavee has been taken, has the money been properly expended ? A list of the Tukavee advances made during the year, should be at hand for reference. Are groves planted, or plantations of trees formed on alluvial lands, as directed by the Chief Commissioner ?

Ninthly.—The question of the Putwaree agency and its working, cannot be disposed of in a short memorandum, but some of the main considerations requiring attention, are here pointed out. Are the Putwarees properly supervised, by the canoongoe—does he know any thing of the details of his duties, or is he more ignorant than his subordinates? Do the Putwarees reside habitually in their circles, or do they go there only when an European Officer is expected to visit them? Is their girdâwaree or annual inspection, actually made in the field, and if so, where are the rough notes they made at the time? Is the Putwaree popular with the community, or does he thrive by fomenting quarrels, and plundering both parties? Does he give receipts at the time money is paid, and are they drawn out in the authorized form? Does he bring up his Roznamchas daily? Is every thing duly recorded, and if so, at what page has he entered the recent order, fixing six years limitation instead of twelve? Do the entries of money correspond with receipts, and with the collections shewn in the Wasil Bakee account? A list of changes and mutations which have been authorized in the villages, it is proposed to visit, should be at hand, for reference, and the entries in the Putwarees' books tested thereby. As the information required, may be elicited conveniently in the shape of answers to questions, I have drawn out in the Appendix, a set of questions,* to which additions can be made at the discretion of Officers. In conclusion, I may observe that jumma bundees actually tested in the field, or a case of partition carried out in the presence of an intelligent Officer, will give him a great insight into revenue details, such as he cannot acquire from the most careful reading of books and instructions.

Tenthly.—I will only allude here in general terms, to vaccination, education, the improvement of the breed of cattle, the development of an export trade with Karachee, and other

* NOTE.—I have not thought it necessary to circulate these questions, as they should of course be modified according to circumstances, or at the discretion of Commissioners, Deputy Commissioners, and their Assistants.

questions of interest. All information connected therewith should find a place in the diary, and no opportunity should be lost, of pressing upon the people all these matters. It is only by the continual pressure of European mind and intelligence, that native apathy will be overcome, and give place to active exertion.

XXXIV.

CIRCULAR NO. 78.

Dated 22nd November, 1858.

To all Commissioners.

REVENUE.
(PAYMENTS IN GRAIN.)

Issues instructions relative to the commutation of payments in grain into cash.

On a recent occasion, it having been deemed advisable to exchange a payment in grain, heretofore made by hereditary cultivators, into a cash percentage on the Government demand, I found that the Deputy Commissioner had determined, that for every seer in the maund of gross produce, heretofore allowed to the proprietor, six per cent. on the assessed jumma, would be a fair rate of commutation—and as I consider this to be insufficient, and the question is one which may frequently call for decision, I think it right to offer the following remarks for general observance.

2.—Where it is proposed to commute a certain proportion of the gross produce into a percentage on the jumma, it is obviously essential, if we would base our proceedings on any substantial ground, to ascertain proximately the ratio which, on an average, the Government jumma bears to the value of the gross produce, whether of the estate at large, or of the

tract in which it is proposed to effect the commutation—and as the parties concerned have opposite interest, and the gross produce must of necessity have been clearly ascertained, from year to year, for generations past, there ought, with the aid of the Patwâri and his records, to be little or no difficulty in having this matter determined, with, at all events, considerable correctness.

3.—As a general guide in this matter, however, I may observe, that Mr. Temple, Settlement Officer of the Julundur District, determined, after very careful enquiry, that the assessment of that District averages about one-fourth of the value of the gross produce, as shown in his printed report—while in the Purgunah of Dassoha in the Hushiarpore district, it averages about one-fifth.

4.—The Julundur District may be considered as, on the whole, the most favoured and fertile of the whole Punjab, so that it cannot be taken as a standard of comparison, in this matter. The Dassoha Purgunah probably better represents the average of Punjab districts, as respects the capabilities of its cultivated portions to pay revenue—and it will probably be found, that there are few, if any other Districts, in which the government demand exceeds one-fifth of the gross produce—while in a large number, it no doubt falls short of this.

5.—Where the assessment is ascertained to average about one-fifth of the produce, one seer per maund will represent one-eighth of the Government jumma, or twelve-and a half per cent. —and not six per cent., as laid down on the occasion above adverted to—so that where two seers in the maund has been heretofore fixed as the malikanah, which is, I believe, not an unusual rate, the proper commutation would be 25 per cent. on the Government demand.

6.—It is not necessary that the commutation should, in all cases, be adapted to this ratio, with exact precision—and in many instances, reasons, more or less cogent, may exist, for

modifying the ratio, with reference to the individual claims or circumstances of parties concerned. But no such commutation should be effected, without a correct ascertainment of all the essential facts, and a distinct record of the grounds on which it is based.

7.—It is apparent, that of all the statistical data, on which to form an assessment, few can be of greater value, than a correctly ascertained average of the yearly produce of the land, and its value—and further, that under no other circumstances, can this ascertainment be so favourably effected, as when the opposite interests of those who are most minutely informed, and most nearly concerned in this matter, are brought into conflict, and the authorities have to adjudicate between them.

8.—I beg, therefore, to press this particularly upon all officers—and to enjoin, that on all occasions of effecting commutations of the nature indicated in this letter, the average produce of the land, and its value for a series of years, be ascertained with as great precision as may be attainable, and placed on record, in such separate form, as shall admit of a reference being readily made to that record, when required.

XXXV.

CIRCULAR NO. 79.

Dated 22nd November, 1858.

To all Commissioners.

REVENUE. (CANOONGOES.)

Directs that Canoongoes be relieved of the duty of keeping copies of Tahsil Syahas and Khateonies.

The Commissioner of Lahore lately issued a Circular to his District officers, directing them, from the present year, to relieve their Canoongoes of the duty of keeping copies of the Tahsîl Syahas and Khateonies, on the ground that his doing so is superfluous (in the Punjab, at all events, where the Persian character is employed alike by Patwâries, Canoôngoes, and Tahsíldars,) while it interferes with his efficient performance of his proper du-

ty of superintending the Patwaries, and testing the correctness of their papers.

2.—A copy of his orders was submitted to the Chief Commissioner, who has expressed his entire concurrence in Mr. Cust's views—and I have the honor to subjoin an extract of a letter from his Secretary to my address, conveying the remarks and instructions of the Chief Commissioner on this point.

3.—In accordance with these instructions, I request, accordingly, that for the future, you will cause all Canoongoes, throughout your Division, to be relieved of the above duty, and of any other now exacted from them, which is foreign to, or interferes with, their performance of the functions specially appertaining to the office of Canoongo.

4.—I request, at the same time, that you will cause it to be fully understood, both by them and by the Tehsildars, that the superintendence and control of the Patwaries, the examining and countersigning their diaries, from time to time, and ascertaining and attesting the correctness of their accounts, are the peculiar and primary duties of Canoongoes—and that they will receive no credit for any other work performed by them, in the event of these being neglected.

EXTRACT para. 3, of a letter No 818. dated 18th September 1858, from Secretary to the Chief Commissioner, to the Financial Commissioner.

"In the Punjab especially, one of the principal functions of the Canoongoe, is to see that the Putwaries' papers are correctly, regularly, and punctually prepared. If the Canoongoes were under the adequate supervision of superior authority, to do this duty as it ought to be done, they would indeed have enough work. But the Chief Commissioner has to regret that even this is not properly done in most districts. In how many districts, the Chief Commissioner would ask, are the Putwaries' papers furnished as they ought to be? He would therefore relieve the

Canoongoes of any duty that can be dispensed with, lest by expecting too much of them, we find that they cannot effect even that which is indispensable to the due administration of fiscal affairs."

XXXVI.

CIRCULAR NO. 81.

Dated 27th November 1858.

To all Commissioners.

REVENUE.
(LUMBARDARS.)

Directs that when a Lumbardarship becomes vacant the established rule of hereditary succession be observed unless otherwise desired by the village community.

A clause has, in some instances, been introduced by the Settlement Officer, into the village administration paper, which forms a part of the Settlement Record, to the effect, that on the post of Lumbardar becoming vacant, a successor to the late incumbent shall be selected by a majority of the votes of the shareholders.

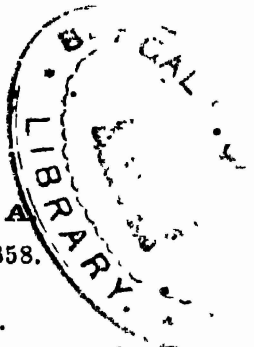
2.—This practice of election, is opposed to past usage in the Punjab. In so far as I am aware heretofore, the next of kin, if not absolutely disqualified, has every where, as a general rule, succeeded to the vacant post—and where there has been an exception to this, it has usually resulted, either from the preference of the local authorities, or from some special circumstances connected with the village or the individual.

3.—In practice, it has been found, that this system of election. is productive of inconvenience, and is apt to give rise to a party-spirit, which it is desirable to avoid. Candidates for the post are led to bribe the shareholders, by a promise of remitting the levy of "Pachotra," in whole or in part, or by other means

—and it is not unfrequently found, that the majority of votes, given to a candidate on one occasion, is transferred to his antagonist, on the next.

4.—In consequence of this, the opinion of our Officers, is very generally opposed to the practice—and the Chief Commissioner has himself pronounced it, to be ordinarily inexpedient. It has, on several occasions, accordingly, been prohibited, but more general instructions appear desirable. In future, therefore, the enforcement of the above clause, where it exists, is not to be considered obligatory—and election by the votes of shareholders, should not be resorted to, save for very special reasons.

5.—By this, it is not intended, that the wishes of the shareholders are not to be consulted on any occasion. Where an individual has rendered himself obnoxious, or is proved to be an undesirable person for the post of Lumbardar, he should, without doubt, be set aside—and it is very desirable, to encourage in shareholders, such an interest in the management of municipal affairs, as would qualify and entitle them to take a part therein. But at present, the people generally, are not prepared for such a system of election—and it is better, to follow, as a general rule, the established usage of hereditary succession, than that Government should spontaneously run the risk of creating dissension or uncertainty, by introducing a system of voting to which the people are not accustomed, and which does not appear to be suited to their genius.



XXXVII.

CIRCULR No. 82 A

Dated 29th November 1858.

To all Commissioners.

In continuation of my Circular No. 63, of the 6th July 1857, I have the honor to forward, for the information and guidance of yourself, and District officers, the annexed extract from a despatch of the Hon'ble Court of Directors, respecting the liability of jageers for the debts of deceased incumbents, after they have passed to their successors.

REVENUE. (JAGEERS.)

Instructions relative to liability of the successor to a Jageer estate for the debts of his predecessors.

EXTRACT from a despatch from the Hon'ble the Court of Directors in the Political Department No 51 *of* 1858, *dated the* 30*th August.*

Para 6.—"You have laid down, prospectively the rule, that the successor to a Jageer shall not be liable for debts incurred by his predecessor, if he refuses to become responsible for them, and foregoes all claim to the real or present property which the deceased may have possessed, independently of the Jageer."

28 to 31.—Orders respecting the liability of Jageers in the Cis-Sutlej Districts for the debts of deceased incumbents.

7.—"We should have supposed, that there could be no necessity for notifying this, as a rule; since it follows, from the very nature of a Jageer which "cannot be alienated, and can only be attached for the life of the holder." We perceive, indeed; that Mr. Campbell, who recommended the issue of the notification, considered the practice which he advocated, as being, in fact, the result "of the existing rule," the Jagheers as already "entailed estate," without power on the part of the in-

cumbent to cut off the entail. Yet we must presume that the Courts had not uniformly recognized such entail—otherwise, Mr. Campbell would not have had grounds, for the apprehension that the estates would be "permanently taken from the Jageerdars," and transferred to money lenders. It must be on this account, that you have thought it necessary, in the case of debts incurred previous to the notification of the rule, to empower the Judicial authorities to exercise a discretion; the previous sanction, however, of the Chief Commissioner being required to any order, declaring the revenues of the Jageer to be liable. Of course, such liability will not be admitted without enquiring into the entire transaction, and deciding according to the substantial justice of the case."

XXXVIII.

CIRCULAR No 83.

Dated 29th November, 1858.

To all Commissioners.

REVENUE. (SALES.)

Directs that in future only 5 per cent. be allowed to Nazirs as commission on sales effected under decrees of court.

The Commissioner of the Trans-Sutlej States has lately referred, to the Judicial Commissioner, the question of Commission granted to Nazirs, on sales effected under decrees of Court; and has suggested, that instead of the present varying, and in some cases unnecessarily high, rates, a uniform rate of five per cent. be allowed, as remuneration to Nazirs employed in the attachment and sale of property, without reference to the nature of that property.

2.—This suggestion has been approved of by the Judicial Commissioner, who has issued orders accordingly, as respects sales in the Judicial Department.

3.—The suggestions have also my concurrence; and I have now the honor to request, that the rule laid down in Clause 17, Section V. of the Punjab Civil Code, restricting the remuneration of Nazirs employed in the attachment and sale of property to a commission of 5 per cent. to be deducted from the sale proceeds, may be held to apply in all cases of land sold by order of Court; as well as in respect to all sales of property, in realization of decrees of the Revenue Courts.

XXXIX.

CIRCULAR NO. 84.

Dated 2nd December, 1858.

To all Commissioners.

REVENUE.
(ARMS & AMMUNITION.)

Directs that the return of Arms and Ammunition of Reve. Burkandazes may in future be rendered annually instead of quarterly, as heretofore.

With reference to my Circular, No. 45, dated 6th September, 1856, I have the honor to request, that the return of Arms and Ammunition of Revenue Burkandazes, therein prescribed, may in future be rendered annually; instead of quarterly as heretofore. Your next return, therefore, should be submitted, at the close of the current official year.

2*nd*.—In the form of return supplied by the Deputy Commissioner, there is a column for his remarks. In the combined return, submitted by you, I request that an additional column may be added, for your own remarks, which should not be left blank. During the marching season, you will have had an opportunity of ascertaining the degree of attention paid in each District to the subject, and to the instruction of the Burkandazes in the use of their weapons—and your opinion thus formed, should be entered in the statement, for my information.

XL.

CIRCULAR No 85

Dated 2nd December. 1858.

To all Commissioners.

With reference to my Circular No. 44, dated 28th August 1856, I have the honor to state, that it the case of a member of a Jageerdaree family being convicted of felony, forfeiture of any share in the Jageer, of which he may be actually in possession, will result therefrom, as heretofore determined.

REVENUE.
(JAGEERS)

States that in the case of a member of a Jageerdaree family being convicted of felony, the forfeiture of any share in the Jageer of which he may be actually in possession will follow.

2.—But, the Hon'ble the Court of Directors, in a despatch No. 44, dated 18th August 1858, para. 12, have objected to the application in such cases, of the principle which has heretofore been designated "corruption of blood" and hence if, at the time of commission, the perpetrator be not actually in possession, no forfeiture will take place, unless there be no other heirs. On the death of the present incumbent of the share, to which the felon would have succeeded, but for the commission of the crime, the next heir will succeed, in the same manner, as if that individual had died a natural death.

XLI.

CIRCULAR No 87.

Dated 14th December, 1858.

To all Commissioners.

REVENUE. (TREASURY.)

Directs that no sums of money be placed in charge of Treasurers that are not brought on the public accounts.

The Commissioner of Lahore has represented to the Judicial Commissioner, that in two Districts of his Division, large sums have been placed in charge of the Treasurer, without being brought on the public accounts, I have been in communication with the latter Officer, and the Accountant, on this subject, which is one, to which it is hardly possible to attach too great importance.

2*nd*.—The above practice, it is hardly necessary for me to observe, must at all times throw great temptations in the way of Treasurers, which it renders almost useless, any attempt to regulate, with practical effect, the amount of security to be lodged by them.

3*rd*.—It, at the same time, contravenes the explicit prohibitions, contained in the documents noted in the margin;* as well as other orders to the same effect, issued from time to time. And as it has been found, that it is nevertheless, still, in some instances, resorted to, it has been determined, that every Treasury Officer shall in future certify, at foot of his accounts, in terms so explicit as to leave no uncertainty, that no deposit or other item of public receipt, of any kind, has been left unexhibited in the accounts.

I. *Para*: 33 *page* 9 *of Accountant's Manual.*
II. *Para*: 1, *page* 83 *of do.*
III. *Circular of Accountant N. W. P. No.* 249, *dated* 26*th March*, 1849.

4*th*.—It has further appeared, on several occasions, that besides money or property deposited on the public account,

Treasurers have been allowed to keep in the Treasury, sums of money, jewellery &c., belonging to themselves, or other parties —a practice, which is likewise highly objectionable. The Accountant justly remarking in regard to it, that "if a Treasurer is permitted to keep funds of a private nature in official limits, he can at once convert the Government Treasury into a private banking establishment, and all check upon fraud ceases".

5th.—With a view, therefore, to prevent, as far as possible, a recurrence of either of the above practices, I have the honor to annex three forms of certificate, as per margin,* prepared by the Accountant, which are in future to be invariably appended to the documents indicated, respectively, and signed by the Officer submitting the return—and I request that you will once more impress on all District officers, that they will incur a very serious responsibility, if on any future occasion it shall be found, that either of the rules above referred to, has been transgressed in the Treasury under their charge.

* *I Amended certificate to be subjoined to Cash Balance Report*
II. Certificate to be subjoined to Treasury Account
III Certificate to be subjoined to Deposit Account

Amended Certificate to be appended to the Cash Balance Report at the close of the month :

I do hereby certify, that the above balance of Company's Rupees _____

was actually in my custody at the close of last month ; and that the bulk of the Treasure was, and is, under double locks ; the key of one of the locks, being in my possession, and the other in the custody of the Treasurer, I further declare that no money is kept within the Treasury, but what appears on the Government Books.

A. B.

Certificate to be appended to the Treasury Account.

I hereby certify, that the balance of Company's Rupees _____ as shown in the above

Treasury Account for the the month of _____ tallies with the actual Cash Balance at the close of the said month—that all Government money belonging to every Department, Fund, Institution, or other heading of account, has been brought to credit; either absolutely, or in deposit—and that the Treasury contains no money that has not been so credited.

A. B.

Certificate to be appended to Deposit Account.

I hereby certify, that the above account is, to the best of my belief, correct, and that all money actually received into the Treasury, which has not been absolutely credited to Government, has been included therein. A. B.

XLII.

CIRCULAR No. 88.

Dated 14*th December*, 1858.

To all Commissioners.

REVENUE. (TREASURY).

Directs that District officers are not in ordinary cases to spend public money or to make advances without the sanction of the Commissioner being previously obtained, and in extraordinary or urgent cases the advances made must at once be reported.

In a letter No. 3,293, dated 30th ultimo, to my address, the Accountant has urged the issue of "some rule by which Officers may be prevented from spending public money, without some fixed authority;" referring to money spent under the 'miscellaneous advance account—' and he recommends, that "the authority of the Commissioner be made indispensable."

2.—He further observes, "A District officer is always within 24 hours, communication of his Commissioner, and there would therefore, be no delay in obtaining his sanction; should any case occur where a more immediate expenditure is necessary, a

District officer might anticipate the Commissioner's sanction, which would at once be forthcoming, upon the urgency of the case being shown to him.

3.—I have the honor to request, accordingly, that you will intimate to all District officers, that with the exception of such advances as they have express authority to make to any party, they are not at liberty, in ordinary cases, to make advances, without the sanction of the Commissioner previously obtained: and when the occasion may be a special one, not admitting of delay, it will be their duty, immediately to report the circumstances of the advance having been made, for the Commissioner's approval.

XLIII.

CIRCULAR No. 89.

Dated 14th December, 1858.

To all Commissioners.

REVENUE.
(SETTLEMENT.)

Prohibits the Settlement records being in any way altered without the express sanction of the Commissioner, and forwards some rules for guidance.

By an order of the Lieutenant Governor, North Western Provinces, dated 12th September 1848, which forms Appendix No. XXV. of the "Directions for Collectors"—all, Collectors and Deputy Collectors, in those Provinces, were invested with authority "to complete the record of rights in land, which should have been made at the time of Settlement; and to correct the existing record, wherever it is, found to be at variance with fact"—and those directions, generally, have been adopted as a guide to Revenue Officers employed in the Punjab.

2.—Instances have, however, been brought to my notice, by the Commissioner of Lahore, indicating, that it is advisable

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some check should be placed, on this power of interfering with the Settlement Officer's record; and I know that the same has been felt by other Commissioners. With a view, therefore, to prevent any hasty or unauthorized interference with the Settlement record, I have the honor to direct, that in future, no alteration of that record be made, without the express sanction of the Commissioner; and the following rules are to be carefully observed.

First.—No Assistant, Extra Assistant, or Tehsildar, is himself to take up a complaint, simply impugning the correctness of that record. If a case come before such officer, in the ordinary course, in which its correctness is denied by either party, in the event of his seeing no ground to question its correctness, it will be his duty to uphold it; and to decide the case accordingly—but if it be brought to his knowledge in this, or any other way, that there is *primâ facie* reason, to suppose any entry of that record to be incorrect, it will be his duty to bring this to the notice of the Deputy Commissioner, for orders.

Second.—If a Deputy Commissioner, by the representation of his subordinates, or otherwise, see reason to doubt the correctness of any such entry, it will be his duty to make a full enquiry into the matter, either himself, or through his subordinates; and if this enquiry corroborate the doubt, to report the case for the orders of the Commissioner.

Third.—In the event of the Commissioner concurring, and authorizing the record to be corrected, care is to be taken, that the correction be entered in an appropriate manner, in the settlement papers—reference being made therein, to the number and date of the order sanctioning the correction.

3.—It is to be understood, that the above instructions do not apply to cases, in which a judicial investigation has been

held, by an Officer of the Settlement Department, and a decision formally recorded. Where this is the case, such decision is, on no account, to be interfered with, save on appeal to the proper authorities, in the authorized mode ; unless it can be shown, that some party has been wronged by that decision, who was not a party thereto ; or that material facts have come to light, which were not then known—in which case, it will be within the discretion of the Commissioner, to authorize a revision, as a special case.

4.—These instructions have been submitted to the Chief Commissioner, who has expressed his approval of them ; and has further directed, that if any District officer hereafter contravene them, the circumstance is to be reported for his information.

CIRCULAR ORDERS

ISSUED

BY THE FINANCIAL COMMISSIONER

For the Punjab

DURING THE YEAR 1859.

XLIV.

CIRCULAR NO. 1.

Dated the 3rd January 1859.

To all Commissioners.

In continuation of my Circular No. 88, dated 14th ultimo, I have the honor to state, by request of the Accountant, that the following are to be considered as the only items of contingent outlay, or advance, which District officers are to consider themselves ordinarily competent to make, on their own responsibility, and without the sanction of superior authority, previously obtained.

REVENUE.
(ADVANCES.)

Details the contingent items for which district officers can make advances without the previous sanction of superior authority.

1*st.*—*Cost of Dieting Prisoners,* of which the scale at present prescribed is given at page 66 of the Jail Manual.

2*nd.*—*Cost of Jail Contingent guard* at present determined, as per Judicial Commissioner's Circular No. 47, dated 25th January 1855.

3rd.—Cost of despatching prisoners, or other ordinary Jail contingencies not exceeding Rupees 100, as per Clause 428 of the Civil Auditor's Manual.

4th.—Stationery Bills, within the limits of monthly outlay prescribed for each Office.

5th.—Miscellaneous ordinary contingencies, such as postage; train hire; necessary repairs; bustahs, or other Office necessaries, not admissible in Stationery Bill; and dieting of persons under examination; provided these do not exceed 10 rupees in each case.

6th.—Rewards for wild animals, according to the scale authorized for each.

7th.—Advances to supply Contractors, as per scale in Judicial Commissioner's Circular No. 83, dated 8th November 1856, or such other as may from time to time be prescribed.

2.—As a general rule, it is desirable, that the authority to direct such payments, be retained by the Deputy Commissioner in his own hands, as much as possible, and not transferred to the Assistant in charge of the Treasury. When, however owing to his own absence at a distance, or other special cause, it becomes necessary for him partially to entrust an Assistant with the discretion to incur such outlay, either for the Office generally, or for a particular department, this authority should be conveyed by him explicitly, and in writing—and he must bear in mind, that he still continues, as head of the Office, to be the person whom Government holds responsible for all outlay incurred, on the authority of himself or his subordinates.

3.—The payment of pensions, and all other fixed charges sanctioned by Government, or higher authority, will of course be effected in the modes expressly prescribed for each. The foregoing remarks apply only to payments of a contingent and fluctuating character.

XLV.

CIRCULAR No. 2.

Dated 3rd January 1859.

To all Commissioners.

I have the honor to subjoin an extract of a letter from the Accountant for the Punjab, to my address, No. 3718, dated 21st ultimo, on the subject of Quarterly Reports of Unadjusted Advances, submitted by Deputy Commissioners, and request that the arrangement suggested by him, may in future be followed by your District officers and by yourself.

REVENUE. (TREASURY.) Directs that Deputy Commissioners when submitting their quarterly report of unadjusted advances to the Accountant, send at the same time their office copies to the Commr. of the Division for inspection.

2nd.—The office copy of the above document, when submitted for your inspection, should be returned after examination, as quickly as possible, as it is very essential that the District office be not long deprived of the means of referring to this document; and should any needless delay occur in its submission to you, this should be at once noticed, and, if necessary, explanation called for.

Extract of a letter No. 3718, *dated 21st December* 1858, *from the Accountant, Punjab, to the Financial Commissioner for the Punjab.*

"I have the honor to suggest that the several Deputy Commissioners be directed, on transmitting their quarterly reports of unadjusted advances to this Office, to submit, on the same day, their office copies for the inspection (and return) of the Commissioners of their Divisions, and that the Commissioners themselves be requested, on occasion of visiting the districts of their divisions, to scrutinize these accounts, so as to check irregularities, unauthorized expenditure, or unnecessary delays. I

suggest this, because the present system, of submitting separate copies to the Commissioners, appears to me to involve unnecessary clerical labour, and to afford an excuse for delay."

XLVI.

CIRCULAR No. 5.

Dated 4th January 1859.

To all Commissioners.

REVENUE. (TENTS.)

Increased outlay sanctioned for Tent Equipage allowed for District officers.

The Tent equipage heretofore allowed for District officers, in the Punjab, having been found insufficient, I have the honor to inform you, that the Chief Commissioner has authorized an increase of one Hill Tent, two Pals, and a Shamianah, to the complement sanctioned in the Circular of the late Board of Administration, No. 363, of the 18th July 1849, and has increased the maximum outlay to be allowed in each District, form Rs. 650 to Rs. 800*.

2.—Within the above limits, therefore, application may be made for permission to purchase Tents, as the necessity for them may arise.

N B.—This maximum was afterwards increased to Rupees 1,000 by Book Circular, No. 69 dated 4th July 1859, and 300 Rs. more was allowed by Book Circular No 83, dated 8th October 1859, for European officers at outposts.

XLVII.

CIRCULAR No. 7.

Dated 11th February, 1859.

To all Commissioners.

REVENUE.
(MAFEES.)

Issues instructions relative to the holdings of Mafeedars as affected by the terms of the Amnesty.

I have the honor to annex an extract, para. 1 of a letter No. 2144, dated 15th December 1858, addressed to the Sudder Board of Revenue, by the Secretary to Government North Western Provinces, in reply to a reference, made by the Collector of Banda—enquiring whether resumption of mafee holdings is precluded, in the case of Mafeedars coming under the terms of the Amnesty, on whose cases final orders have not hitherto been passed. This document has been communicated to me, for the guidance of all officers of this Department, by a letter No. 85, dated 22nd Ultimo, from the Secretary to the Government of the Punjab, in compliance with instructions from the Supreme Government, No. 216, dated 12th idem.

2nd.—The accompanying extract lays down the general rule, which is in future to regulate the decision of such cases—and from its tenor, it will be perceived, that, at all events, in cases in which resumption may be recommended, it will be necessary that the reporting officer state the circumstances and conditions on which the grant was originally made, or had been heretofore held. No such recommendation can be disposed of, which is not accompanied by this information, conveyed in such terms as to meet the requirements of the Secretary's letter—and I request, accordingly, that you will enjoin upon all your District officers, a careful observance of these instructions,

Extract para. 1 of a letter No. 2144, dated 15th December 1858, addressed by Secretary to Government N. W. Provinces, to Secretary to Sudder Board of Revenue.

"Having laid before the Right Hon'ble the Governor-General, the Junior Member's memorandum, dated the 3rd ins-

tant, with its enclosures, I am directed, in reply, to state that, with respect to persons falling within the scope of the Amnesty its tenor will ordinarily cover the retention of mafee lands, but where such lands are held "on a tenure implying the duty of actively assisting the Government, or are held as a matter of favor and not of right, such cases should be reported to the Government for orders, wherever the mafeedar has proved a rebel."

XLVIII.

CIRCULAR NO. 8.

Dated 11th February, 1859.

To all Commissioners.

REVENUE. (EDUCATION.)

Issues instructions with a view of securing the co-operation of District authorities in the cause of Education.

I have the honor to state, that the Chief Commissioner was much struck, during his tour through various portions of the Punjab, with the fact that owing to a want of active participation on the part of the local authorities generally, in the work of education, the schools superintended by the Officers of the Educational Department, are deprived of one of the main elements of vitality which they ought to possess—and he accordingly addressed me on the subject, in a letter from his Secretary, No. 2,654, dated 15th December, 1858 from which the following are extracts:—

"PARA. 2.—In most places, the Chief Commissioner finds, that the district authorities consider that they have no concern in the schools, and do not contribute any influence towards the advancement of education. Now in all countries, the success of schools is much affected, by the degree of interest which influential persons on the spot may take in them. More especially,

must this be the case, in the Punjab. But the present system, instead of enlisting this influence on the side of education, tends to estrange such interest as the local authorities personally had in the schools. In many Districts, the Government appears to have lost the assistance of those who originally were zealous in aiding the cause of education. The cause, no doubt, lies in the circumstance, that the District officers have been dissociated from the care of these institutions."

"By the Punjab system, all authority is so concentrated in the District officer, that the people, looking to him alone, are apt to regard with indifference, any scheme in which he has not a part, or which is not supported by him. They scarcely believe, that the Government have really at heart, the success of a system, from which the District officers hold aloof—and thus, by permitting the District officers to be unconcerned in the schools, the Government loses much of that *moral influence*, which it may legitimately exert in favor of education."

"PARA. 3.—Again, notwithstanding all the efforts which the Director and his Inspectors can make, there must still be a great want of European supervision. The Chief Commissioner is happy to acknowledge the exertions of the Director in particular. As regards the Inspectors, even if these officers carried out their visitations more efficiently than they have done as yet, still the Chief Commissioner fears, that with their extensive circles, they will never be able to visit the schools nearly as often as may be desired. On the other hand, in the district authorities we have an agency ready made to hand, on the spot, which can operate most effectively, and which can render aid with entire facility."

"PARA. 4.—The Chief Commissioner, taking these things into consideration, is of opinion, that, while on the one hand we keep up a highly-trained department, to organize and supervise the department, in its administrative and intellectual branches, we ought on the other hand, to make use of the aid of

local officers, who being on the spot, and having such great influence, can help so much to promote education ; and who could do much for the department, which the department could not do for itself."

2.—To secure the objects above indicated, in the most effectual mode, without impairing the authority of the Director of Public Instruction, and the Officers subordinate to him, on whom the responsibility of rendering our schools efficient, primarily devolves, the Chief Commissioner then suggested, that Deputy Commissioners should be constituted "Ex-Officio Visitors" of all the schools in their Districts ; and added as follows :—

"PARA. 5.—As such, they would be bound to visit these institutions, whether in city or in the villages, as frequently as opportunity might offer ; to record their remarks in Minute Books, which will be read by the Inspectors ; and bring to the Inspector's notice, any general shortcoming, or particular defect, which may be observable. As such, again, they will feel a real interest in the schools, and will be conscious, that they will receive a share in the credit of success, and be charged with a share in the responsibility for failure. In measuring the results, year by year, the Chief Commissioner will be able to look partly to the local officers, and distribute his blame or praise accordingly."

"In visiting the schools, the District officer need not exercise any absolute authority over the native employés, but he will practically supervise these officials, and bring their faults or merits to notice—and with the people at large, he will exercise that moral influence, which, in such a cause as education, is better than any authority whatever. The District officer should, of course, be primarily responsible for the visitation, but he might be aided by his Assistants in this duty, just as he is aided in other duties."

3.—Further ; as the general supervision of Commissioners in this matter, would obviously be indispensable, he added :—"PARA. 6. In all local supervision, which might be exercised, the Commissioner of course would be the chief—and to him, as such, a due portion of responsibility would attach."

4.—In conclusion, the Secretary observed as follows :—"PARA. 7. I am to express the Chief Commissioner's hope, that the District officers will be found willing and able to second the efforts of Government for the advancement of education, with a zeal similar to that, which has been manifested in many parts of the North-West Provinces."

5.—I was desired, in the above letter, to consult with the Director of Public Instruction on this subject, and to submit a scheme for practically carrying out the suggestions of the Chief Commissioner. On my addressing Mr. Arnold, he expressed his great satisfaction, that what he had long felt to be the weak point of our educational system, had thus attracted the attention of the head of the Government—but he, at the same time, stated (in his reply, dated 31st December last) what he considered to be one of the causes, to which any apparent unpopularity of our schools, must be attributed—and as it is of importance, that this be apprehended by all connected with our educational efforts, I will here quote his remarks, which are as follows :—

"PARA. 4.—It is very important to bear in mind, that we have two distinct ends in view, in schools—and that these two ends are not consistent with each other. The one is, to make the schools popular, and so secure attendance ; the second is, to introduce into them, our books and our method."

"PARA. 5.—It is easy to attain the first end, so long as we neglect the second. The problem to be solved, is, to introduce as much of our system as possible, without offending and repelling the boys. But to a certain extent, it does repel many. When

a school is opened, numbers flock to it—at the first mention of Registers of Attendances,' 'Arithmetic' and 'Geography;' many take flight. I do not deny, that some of the schools which we took over, are less popular than they were, but this is, I think, in a great measure, the inevitable result of our attempting to modify their original indigenous character—a modification very necessary, but never popular. I have no doubt, by a suspension of our "Hidayat Namah" for six months, the attendance of all schools in the Punjab might be very largely increased."

6.—At the same time, however, to show how entirely the views previously entertained and urged by himself, corresponded with those conveyed in Mr. Temple's letter, he quoted the following passage, not long ago addressed by him, to one of our Commissioners, who has never ceased to regard the promotion of education, as a matter demanding his earnest attention—being one which affects the well-being of the people committed to his charge, in what may be deemed one of the most vital points :—

"I would gladly take this opportunity of saying, how very much importance I attach, to visits being made occasionally to schools, by the local authorities. There is, I believe, an impression, in the minds of many Officers, that such visits are regarded by this Department, with jealousy and dislike—nothing could be more entirely opposed to our real sentiments. Certainly, so long as there is an Education Department at all, the management of schools, the appointment and dismissal of Teachers, and so on, must, for the sake of order and discipline, rest with Educational Officers. But a visit to a school, of an Inspector, or myself, though it may be longer and more searching, carries less weight, than a visit from a Commissioner or Deputy Commissioner, I regret very much, that the schools are not more frequently looked at however cursorily, not only by these Officers, but also by Assistants, Extra Assistants, and Tahsildars—and you would be

doing, I believe, great service to education, should you think fit, at any time, to make an intimation to this effect, to the Officers of your Division."

7.—On receipt of this expression of Mr. Arnold's views, they were submitted by me, for the consideration of His Honor the Lieutenant-Governor, with propositions as to the course, to be pursued in future, so as to admit of local officers exercising the functions entrusted to them, with the best effect—and, at the same time, to secure a periodical submission of their opinions in regard to the progress made, and a record of the part taken by them, for review by the superior authorities.

8.—The final orders of the Lieutenant-Governor, are contained in a letter from the Secretary to my address, No 215, dated 24th ultimo, of which I annex an Extract paras. 1 to 3, for the future guidance of yourself, and all the officers of your Division. They will, I trust, evince no less interest in this, than in every other portion of their duties—and the only remark which I think it necessary to add, is, that the observations made by District officers, or their Assistants, should be couched, in a spirit, not of animadversion, but of suggestion.

9.—These observations should always be based on the conviction, that, at this early period of our educational efforts, the existence of serious defects is quite unavoidable, and that it is the earnest desire of the Director and his subordinates, to correct these, as far as circumstances may permit. A spirit of cordial co-operation is indispensable to the carrying out of the Lieutenant-Governor's views, while the indulgence of a censorious or antagonistic spirit, must obviously render progress impossible—and hence the merits of each Officer, in this matter, will of necessity be determined, by the evidences that may be afforded, of his having habitually acted in the one spirit or the other.

10.—The dates which may be fixed for the submission of the half-yearly Progress Reports, now prescribed by the Lieutenant-Governor, will be hereafter communicated to you—and all details should be arranged in communication with the Officers of the Educational Department.

Extract paras. 1 to 3 of a letter, No. 215, dated 24th January 1859, addressed by Secretary to Government Punjab, to Financial Commissioner, Punjab.

I am directed to acknowledge your letter, No. 19, dated 13th instant, together with one from the Director of Public Instruction, on the subject of securing the co-operation of the District and Divisional authorities, in the cause of education.

2*nd.*—By these reports, the opinion founded on his personal inspection, and expressed by the Hon'ble the Lieutenant-Governor, in Mr. Temple's letter to your address, is fully corroborated, and the deterioration of the schools, owing to a cessation of interest in them, on the part of the local authorities, is confessed.

3*rd.*—On the causes of results so unsatisfactory, it is needless now to dwell. But I am directed to convey the Hon'ble the Lieutenant-Governor's approval to the following rules, suggested by yourself, which you are requested to promulgate, and which it is hoped will effectually enlist, in the support of the schools, a moral and personal influence, inseparable from the position of the District officers.

I.—The Deputy Commissioners, Assistant Commissioners and Extra Assistants in the Punjab and its Dependencies, are hereby appointed Ex-Officio visitors of schools within their own districts.

II.—The Tahsîldars are appointed Ex-Officio visitors within their own parganahs.

III.—The Commissioners are appointed Patrons of all schools within their Divisions.

IV.—With the approbation of the Patron, any unofficial gentleman, European or Native, may be appointed an honorary visitor of schools, in the neighbourhood of his own residence.

V.—The organization and management of schools are, as heretofore, vested in the Officers of the Educational Department. The duties of the visitors are to visit the schools, examine the boys, and to record their observations for the correction or improvement of the system in force.

VI.—For the entry of comments and remarks, by the District and Parganah visitors, Books will be kept by the Deputy and Sub-Deputy Inspectors, for their exclusive use.

VII.—At half-yearly intervals, to be fixed by the Director, the Deputy Inspector will lay the District and Parganah Visitors' Books before the Deputy Commissioner, whose duty it will be to review the entries therein, and add a summary showing the progress made during the six months foregoing.

VIII.—Transcripts of such Summaries, or the District Visitors' Books themselves, will then be sent by the Inspectors to the Patrons, who will record their remarks in separate minutes, for transmission to the Director.

IX.—The Director will forward the Minutes of the Commissioners, together with a half-yearly report on the state of education, through the Financial Commissioner, for the information of Government.

XLIX.

CIRCULAR No. 9.

To all Commissioners.

Dated 11th February, 1859.

REVENUE
(SARKARI AKHBAR.)

Requests the co-operation of all local Officers towards rendering the *Sirkari Akhbar*, valuable and interesting, and thus advancing the cause of education.

In continuation of my Circular No. 33, dated 23rd March, 1858, intimating the establishment of a Vernacular *Sarkari Akhbar*, and requesting the co-operation of all local Officers towards rendering it really valuable and interesting, I have the honor to annex extracts as per margin* from correspondence which has passed on this subject.

1.—Paragraphs 12 and 13 of a letter No. 198, dated 31st ultimo to my address, from the Director Public Instruction.
2.—Paragraph 4 of a letter No. 215, dated 24th ultimo to my address from the Secy. to Govt., Punjab.

2nd.—I request that the instructions conveyed by His Honor the Lieutenant Governor, be carried out to the best of each officer's ability ; and further, that in the half-yearly review of educational progress, which is in future to be submitted, mention of the publication in question, may be included—so as to enable His Honor to judge, how far it has been rendered popular and useful.

Extract Paragraphs 12 and 13 of a letter No. 198, dated 31st January 1859, addressed by Director Public Instruction, to Financial Commissioner Punjab.

12.—Should any such orders be issued, I would venture to request, that District officers might be requested to give what assistance they can, to the *Sarkari Akhbar*. With the exception of Major Lake, who has been good enough to send me several abstracts of Judicial cases of general interest, and yourself and the Judicial Commissioner, who have furnished me with copies

of your Circulars, I have received no assistance from without in the compilation of this *Gazette*, and the result is, that I hear complaints, which I cannot call groundless, that it is somewhat devoid of matter. There can be few months in which something worthy of record does not occur in every District, and it would add greatly to the interest of the *Akhbar*, if Officers would, as I asked them to do when the *Gazette* was started, furnish me, so as to reach Lahore not later than the 20th of each month, with a brief abstract, stating the official changes in their Districts, and any events of general interest, or Judicial decisions of importance, which had occurred during the previous month.

13.—I should be greatly obliged, also, if District Officers, would impress on the Tahsildars, the importance of seeing that the *Akhbar* reaches its destination ; and if they would help me in endeavouring to ascertain, in the cold season, whether the *Gazette* really arrives (I believe it does) at the villages for which it is intended, and whether it is read and understood.

Extract Paragraph 4, of a letter No. 215, dated 24th January, 1859, addressed by Secretary to Government Punjab, to Financial Commissioner Punjab.

4.—I am further directed to draw your attention to the concluding paras. of Mr. Arnold's letter, and to request that you will impress on the District officers, that it is the wish of the Hon'ble the Lieutenant Governor, that they should occasionally supply, for the columns of the *Sarkari Akhbar*, notices of official changes in their Districts, abstracts of remarkable Judicial decisions, and any public information of general interest; also, that they will cause the Tahsildars to secure the safe delivery of the *Akhbar*, to the villages for which it is intended. On the occasion of a visit by one of the District officers, it would be well if some of these *Akhbars* were read out before the boys, and their contents commented on.

L.

CIRCULAR No. 10.

Dated 12th February, 1859.

To all Commissioners.

REVENUE.
(TREASURY.)

Relative to the supply of good locks and of tumbrils for the conveyance of treasure.

I have the honor to subjoin, for the guidance of Officers in charge of Treasuries an extract paragraph 2 of a letter No. 139, dated 11th ultimo, addressed by the Supreme Government, to the Government of the Punjab, enjoining that all Treasuries be supplied with locks of a reliable character, and with tumbrils for the conveyance of Treasure.

2.—These instructions were elicited by a case of defalcation, discovered in a remittance of Treasure made to the Military chest at Delhi, which had been forwarded in boxes secured with country locks only, in consequence of the only European lock at the disposal of the Deputy Commissioner, having been detained with a previous remittance.

3.—I presume that few, if any Treasuries, are destitute of European locks, and where the roads are adapted for wheel conveyances Tumbrils are, I believe, invariably kept in store. But where the fact is otherwise, in respect to either, steps should be at once taken for supplying the deficiency.

Extract para. 2 of a letter No. 139, dated 11th January 1859, addressed by the Supreme Government to the Punjab Government.

2.—"The occasion, the Governor General thinks, suggests an instruction, that every Treasury in the Punjab should be furnished with a sufficient number of Chubb's patent locks, and with one or more tumbrils for the conveyance of Treasure"

LI.

CIRCULAR NO. 11.

Dated 12th February, 1859.

To all Commissioners.

REVENUE. (GENERAL.)

Directs that all Revenue Offices in the Mufassil be closed on Sundays; and that in future no business be transacted on those days.

It has been brought to my notice, by the Commissioner of Umritsur, and is confirmed by my own enquiries, that Sunday is not ordinarily observed as a Holiday in our Tahsils.

2.—This is opposed to the practice and the injunctions of the British Government and there is no sufficient reason why the Revenue Officers of the Mufassil, should not enjoy the same indulgence in this respect, as those of the Suddur: or why the authorities should not require from the former, the observance of the same rule, which they deem it incumbent on them to enforce in the case of the latter.

3.—I have the honor, therefore, to request, that you will enjoin on all District officers, to have the Revenue Offices of the Mufassil closed upon Sundays; and if Zemindars have heretofore been in the habit of bringing, or sending, their instalments, or proceeding to the Tahsil for business, on that day, the Tahsildar should have it generally intimated to them, that, in future, the Office and Treasury will not be opened on Sunday, for matters connected with this Department.

LII.

CIRCULAR NO. 12.

Dated 15th February 1859.

To all Commissioners.

I have the honor to draw the attention of yourself and District officers, to the letter of the Government of India, addressed to the Government of the North Western Provinces, No. 358, dated 15th January, 1859; and published in the *Punjab Gazette* of the 2nd current: on the subject of transfers of Pensions, from the Treasuries of one Province, to those of another.

REVENUE. (PENSIONS.)

Directs that when Pensions are transferred from the Treasuries of one Province to those of another, the circumstance is to be intimated to the Accountants of the Provinces from, and to which, such transfer is made.

2nd.—This letter which has been communicated by Government to His Honor the Lieutenant Governor of the Punjab, by a letter No. 356 of the same date, confirms and extends the orders communicated in my Circular No. 17, dated 12th May, 1853. But it will be observed, that the fact of every such transfer, will now have to be communicated to the Accountant, not only of the Province from whence the transfer is made, but also of that to which it is transferred.

LIII.

CIRCULAR NO. 16.

Dated 25th February, 1859.

To all Commissioners.

REVENUE.
(ARMS.)

Directs that in future 20 Muskets, or Carbines, be the maximum number to be retained in each Tahsil; and that percussion weapons are to have the preference to flint ones.

I have the honor to state, that by a letter from the Secretary to the Government of the Punjab, No. 70, dated 20th ultimo, it has been laid down, that 20 Muskets, or Carbines, are to be the maximum number allowed, for the future, to be retained in each Tahsil, no increase, however, being made where the number at present existing, falls short of this.

2nd.—It has heretofore been determined, in the Judicial Department, that percussion fire arms should have the preference to flint ones. Percussion Muskets or Carbines should, therefore, be retained, if the number in store, or procurable, suffice, in preference to flint ones.

3rd.—As these weapons will now be confined to the purpose of defending fortified buildings, in case of attack, a Musket will *cæteris paribus*, be preferable to a Carbine, but the consideration first to be borne in mind, is, that the weapons retained be percussion ones, as far as these may be available.

LIV.

CIRCULAR No. 18.

Dated 4th March, 1859.

To all Commissioners.

In continuation of the Circular of the late Board of Administration, No. 26, dated 22nd April, 1852, and Circular of this Office, No. 44 dated 20th July, 1854, I have, the honor to annex copies of the documents noted in the margin*—and request, that the compensation for all lands taken up for Government purposes, of which the adjustment may have to be effected subsequent to receipt of this letter, may be calculated at the rate of 25 per cent on the jumma, and distributed in the mode therein prescribed.

REVENUE.
(COMPENSATION.

Directs that in future, compensation for lands taken up for Government purposes be calculated at the rate of 25 per cent. on the jumma.

* 1.—My letter, No. 586, dated 15th November, 1858, to Secretary to the late Chief Commissioner.
2.—The Secretary's letter to the Government of India, No. 415, dated 27th idem.
3.—Government reply, No. 594, dated 20th January, 1859.
4.—Letter of Secretary to Punjab Government to my address, No. 234, dated 2nd current.

2.—The jumma forming the basis of this calculation, is not to be a mere average of the assessment paid by the whole village, but the fair share of that jumma, demandable from the land, whether taken from the entries in the khewat, or otherwise ascertained, as prescribed in my Circular, No. 43, dated 20th July, 1854, for filling in column 7 of the tabular statement submitted for sanction in such cases. The compensation to be granted, will be 15 years' purchase of the profits, calculated at 25 per cent, on the sum entered in that column—so that for every 100 Rupees of that sum, Rupees 375 will have to be paid as compensation to proprietors and cultivators.

3.—The distribution of the amount between these two classes, will be effected on the scale indicated in para. 5 of my letter accompanying—and the Deputy Commissioner may exercise his discretion as to apportioning it, either by percentages as given in the body of that para., or by annas in the rupee, as given in the foot note. It is obviously a matter of very great importance, that the sums allowed by Government reach the proper parties, and I trust that every District officer, will take due precautions to ensure the attainment of this end.

No. 586 *of* 1859.

From D. F. McLeod, Esquire, Financial Commissioner for the Punjab, to R. Temple, Esquire, Secretary to the Chief Commissioner for the Punjab, Dated the 15*th November*, 1858.

REVENUE. (Compensation.)

By Circular, No. 26, dated 22nd April, 1852, the Board of Administration, following the example of the Government of the N. W. Provinces, directed that when land is taken up for public purposes, 10 per cent. upon the assessment of the land, shall be allowed as the yearly profit of the proprietor.

2.—There is but one opinion amongst the people and the Officers of Government as to the inadequacy of this rate. The theory of assessments in the N. W. Provinces is, that the Government takes two-thirds of the net assets, leaving one-third to be appropriated by the zemindars. Thus the residue theoretically should be 50 per cent. of the Government demand—which, after deducting dues, of which the payment ceases with the withdrawal of the land, would leave 35 per cent. as the proprietors' profits—while, in practice, in the Punjab, in the case of even favoured cultivators, who are allowed to pay by bach, these are usually required to pay from 10 to 20 per cent. malikanah to the proprietors, exclusive of village dues.

3.—The necessity for taking up lands for public purposes, is one which must almost always be more or less distasteful to

its occupants and proprietors : on whom, it not unfrequently inflicts much hardship—and, I believe, the Chief Commissioner fully shares the feeling prevalent amongst District officers, that the matter is one in which, on grounds of justice as well as policy, the Government ought to be especially liberal, rather than the reverse.

4.—The above compensation is avowedly granted to the proprietor of the land only—but as other parties, besides the proprietor, have, in India, in a great majority of cases, an acknowledged lien, or interest, in the land, it is so manifestly just, that these should have a share of the sum paid in lieu of it, that in a Circular, No. 44, dated 20th July, 1854, I urged upon all District officers, to see that this was attended to. This Circular, however, I fear, has remained, from the first, almost a "dead letter"—chiefly in consequence of the inadequacy of the amount of compensation.

5.—I earnestly recommend, therefore, that the rate of compensation be raised from 10 to 25 per cent—of which the whole shall be enjoyed by the proprietor, when he himself cultivates the land, or the cultivator is a tenant at will, of less than five years' occupancy—otherwise to be distributed as follows :—

First.—Where the cultivator pays by bach, with the addition of malikanah, the amount of that malikanah only is to be the share of the proprietor, the rest to go to the cultivator.

Second.—Where the cultivator pays by bach, on the same terms as the shareholders, and pays no malikanah, the proprietor shall receive 5 per cent, the cultivator 20 per cent.

Third.—Where the cultivator in a hereditary tenant, paying either in kind, or at a fixed assessment *(b'il-muktah)* he shall receive 10 per cent, the proprietor 15 per cent.

Fourth.—Where the cultivator is a "tenant at will" of five years' standing, or upwards; he shall receive 5 per cent.—the proprietor 20 per cent.

6.—The above rates of distribution to be regarded as the established ones, for all ordinary cases—but a discretion to be left with Deputy Commissioners to modify them in special cases which the above rates may not appear adequately to meet.*

7.—This arrangement will no doubt involve some trouble and labour—but the matter is one, in which the credit of Government is so intimately concerned, that no labour should be grudged—and I would make it obligatory upon the Tahsildars, in every case of compensation, in which the amount to be paid amounts to Rs. 10 or upwards, to send in a statement written by the Patwari, and signed by all the parties concerned, showing the shares and amounts falling to each—while the payments may be made either in the Sudder Office, or by the Tahsildar, as the Deputy Commissioner may direct.

No. 415.

From R. Temple, Esquire, Secretary to Chief Commmissioner for the Punjab, to G. F. Edmonstone, Esquire, Secy. to the Govt. of India, with the Governor-General, Dated the 27th November 1858.

Revenue.

The late Board of Administration (by a Circular of 1852, of which copy is appended for facility of reference) prescribed that when land is taken up for public purposes, compensation should be allowed to the proprietor in an aggregate sum calculated at 10 per cent. on the assessed revenue for fifteen years. Thus for land paying 100 Rs. annual

* If a division by annas of the rupee be preferred, I would propose that the cultivator receive in the

2nd case	.....	.....	.....	.....	12 annas.
3rd ditto,	.....	.....	.....	.....	6 ditto.
4th ditto,	.....	.....	.....	.....	3 ditto.

revenue, a proprietor would receive 150 Rupees as compensation. Subsequently, it was ordered, that a share in the compensation should be equitably allowed to any other party who might, besides the proprietor, possess right of occupancy, or other lien or interest in the land. But, for some time, the Chief Commissioner has been convinced, that the above rate of compensation is too low, and, by no means re-imburses the landowner for the ground he has been forced to surrender to the public interest. Moreover, it is found impossible in practice to allow the other parties who may be interested, a share in the compensation owing to the smallness of the amount. I am now directed to submit copy of a communication from the Financial Commissioner, enforcing this view.

2.—In concurrence with the Financial Commissioner, the Chief Commissioner earnestly recommends, that authority may be given to raise the rate of compensation, from ten to twenty-five per cent on the assessed revenue. This rate, calculated for (15) fifteen years, would give 375 Rs. for land paying 100 Rs. of annual revenue. Such a sum would more nearly approach the demand of justice and policy, and the market value of land. It would then be feasible to allow other parties interested, besides the proprietor, a share in the compensation, and in that case, the Chief Commissioner would carry out the detailed rules, as now proposed by the Financial Commissioner.

No. 594.

From the Under-Secretary to the Government of India, with the Governor-General, to the Secretary to Government Punjab Dated the 20th January, 1859.

Foreign Dept.

I am directed to acknowledge the receipt of your letter dated 27th November last, No. 415, together with its enclosures, regarding the inadequacy of the present rate at which compensation is given, for lands taken up for public purposes, and in reply to state that the Governor General fully admits the cogency of the Fi-

nancial Commissioner's arguments, in favor of increasing this rate from 10 to 25 per cent. upon the assessed revenue. His Excellency is accordingly pleased to sanction the adoption of the enhanced rate recommended by the late Chief Commissioner in concert with the Financial Commissioner.

No. 234.

From R. H. Davies, Esquire, Secretary to Government Punjab and its Dependencies, to D. F. McLeod, Esquire, Financial Commissioner for the Punjab, Dated the 2nd March, 1859.

REVENUE.

No. 415, dated 27th November, 1858, to Government, and No. 594, dated 20th January, 1859, reply from Government.

With reference to your letter, No. 586, of the 13th November last, I am directed to annex copies of correspondence as per margin,* conveying the sanction of the Supreme Government to the rate at which compensation is given for land taken up for public purposes, being raised from 10 to 25 per cent upon the assessed revenue for 15 years.

2.—His Honor the Lieutenant-Governor approves of the rates of distribution of this compensation, proposed in para. 5 of your letter under reference, and authorizes your adopting them in future.

LV.

CIRCULAR No. 19.

Dated 11th March, 1859.

To all Commissioners.

REVENUE (LAND.)
Directs that lands be not appropriated in future, for Govt. purposes, without the previous sanction of the Lieutenant-Governor, except in the ordinary cases of district roads, in which the sanction of the Commissioner will be sufficient, as heretofore ordered.

I have the honor to annex an Extract, para, 7, of a letter, No. 144, dated 3rd ultimo, to my address, from the Secretary to the Punjab Government, directing that lands be not appropriated in future for Government purposes, without the sanction of the Lieutenant-Governor previously obtained; and I request that the instructions conveyed therein may be strictly observed, the number and date of letter conveying that sanction, being invariably entered in the tabular statement of compensation payable to the proprietors and occupants.

2nd.—This rule need not be considered as applying to lands required for ordinary district roads; but your own sanction will, of course, be requisite even for those, and you should be careful that the land so appropriated is not in any case excessive, reporting all special or exceptional cases, for the sanction of superior authority.

Extract para. 7. of a letter, No. 144, dated 3rd February 1859, from Secretary to Government Punjab, to Financial Commissioner for the Punjab.

PARA. 7.—"In conclusion, I am to express the opinion of the Hon'ble the Lieutenant-Governor, that too much latitude is left to the District officers, in the appropriation of lands for Government purposes. Initiating the proceedings themselves

their reports are so long delayed, that control becomes impossible. His Honor therefore requests that you will issue a Circular, prohibiting the appropriation of land without authority previously obtained from this Office."

LVI.

CIRCULAR No. 23.

Dated 15th March 1859.

To all Commissioners.

REVENUE CHARACTER BOOKS.

Directs that Character Books be kept up in all establishments and issues instructions in the matter.

In my Circular No. 20, dated 24th February 1855, the keeping up of Character Books, in the mode laid down for the N. W. Provinces, was directed to be observed, in all establishments under the control of this Office.

2.—I have now the honor to annex an Extract from para. 9, of a letter No. 52, dated 7th January 1859, from the Officiating Secretary to the Government of India to Secretary Board of Revenue, Lower Provinces forwarded to me for circulation by His Honor the Lieutenant Governor, in his Secretary's letter No. 207, dated 24th January 1858, prescribing further instructions for observance, on the occasion of Officers vacating, or succeeding to, appointments.

3.—You are requested to see that the fresh instructions therein contained, as well as those prescribed in my former Circular above mentioned, be strictly carried out.

Extract from a letter from the Officiating Secretary to the Government of India, to the Secretary to the Board of Revenue, dated the 7th January, 1859, No. 52.

Foreign Department.

Para. 9th.—"The President in Council desires me to observe, that it is incumbent on every controlling officer vacating his office during the

year, to record a memorandum of his opinion, of the official character and deserts of his subordinates, up to the period of his quitting office; and his successor, in preparing the annual report, should state whether, as far as he has had an opportunity of judging, he agrees with the opinions of his predecessor, or not."

LVII.

CIRCULAR NO. 24.

Dated 21st March 1859.

To all Commissioners.

I have the honnor to annex, for your information and guidance, copies of the documents noted in the margin, laying down for the future the rule, that where the decision of a Deputy Commissioner, or Assistant with full powers shall have been confirmed by a Commissioner in appeal, no further appeal shall ordinarily lie to the Financial Commissioner.

REVENUE.
(APPEALS)

Rules that where the decision of a Deputy Commissioner, with full powers shall have been confirmed by a Commissioner in appeal, no further appeal shall ordinarily lie to the Financial Commissioner.

1.—Letter No. 336, dated 22nd October 1858, from the Secretary to the late Chief Commissioner to the address of the Secretary to the Government of India.
2.—Extract para 10 of a letter No. 585, dated 20th January 1859, from the under Secretary to the Government of India to the Secretary to the Government of the Punjab.
3.—Extract para. 2 of a letter to my address, from the Secretary to the Government of the Punjab, No. 216, dated 17th current.

2nd.—It is very essential, that this rule be made fully known to intending appellants, and I accordingly request, in continuation of my Circular No. 54, dated 30th August 1854, that you will hold your Record-keeper, or other suitable member of your vernacular Office

responsible for explaining it to those who may apply for a copy of your decision in all cases in which that decision is not appealable, under this new Rule.

3rd.—The intending appellant should be advised not to take copies for the purpose of appeal, but should he desire, nevertheless, to obtain a copy of your decision, a note is to be entered upon the back of it, previous to delivery, and authenticated, to the effect, that the rule in question has been fully explained to the recipient.

No. 336.

From R. Temple, Esquire, Secretary to Chief Commissioner for the Punjab, to G. F. Edmonstone, Esquire, Secretary to Government of India, with the Governor General dated 22nd October 1855.

(Judicial)

By my letter No. 335, of this date, Para. 11, it was proposed that in the Department of Civil Justice those cases wherein the decision of a Deputy Commissioner, or an Assistant with full powers, shall have been affirmed by a Commissioner on appeal, no further appeal shall lie to the Judicial Commissioner. It now occurs to the Chief Commissioner, that a similar rule should prevail in the Revenue and Criminal Departments. I am accordingly to suggest, that it be so extended; namely, that in any case, Revenue or Criminal, in which the decision of a Deputy Commissioner, or Assistant Commissioner with full powers, shall have been upheld on appeal by Commissioner, no appeal shall lie to the Financial or Judicial Commissioner, provided that these Officers shall have the power of calling for, without appeal, any case in their respective Departments, for special reasons, and of passing such orders therein as they think fit.

2.—The Chief Commissioner believes, that in all Departments the power of appeals is practically useful, and valued by

the poeple ; but he thinks that the moderate restriction, above described, may be safely imposed, and the measure will afford some relief to the Financial and Judicial Commissioners, who, in addition to numerous appeals, have important administrative duties to perform.

EXTRACT para. 10 *of a letter No.* 585 *dated* 20*th January* 1859, *from under Secretary to the Government of India, to Secy. to Government of the Punjab and its Dependencies.*

Para. 10.—The Governor General is pleased to sanction this limitation, which has been already introduced in Oude and in the Hyderabad assigned Districts. His Excellency also sanctions the introduction of the same rule into the Departments of Revenue and of Criminal Justice, as proposed in your separate letter dated the 22nd October last, No. 336.

XIII. relates to limitation of appeal.

EXTRACT para. 2 *of a letter No.* 216 *dated* 17*th current, from Secretary to Government Punjab, to Financial Commissioner for the Punjab.*

Para 2.—I am particularly to draw your attention to para. 10 of a Government letter, sanctioning the proposed barring of appeal in certain cases, and making this rule applicable in the Revenue and Criminal, as well as in the Civil Department.

LVIII.

CIRCULAR NO. 25.

Dated 23rd March 1859.

To all Commissioners.

REVENUE.
(SALES.)

Directs that sales of ancestral landed property are in future not to be effected in execution of decrees without the sanction of the Financial Commissioner: and forwards a tabular statement for guidance.

I have the honor to annex, for your future guidance, extracts from para. 6 of a letter, No. 335, dated 22nd October, 1858, from the Secretary to the late Chief Commissioner, to the address of the Secretary to the Government of India; and from para. 5 of a letter, No. 585, dated 20th January last, from the Under Secretary, addressed to the Secretary to the Government of the Punjab, in reply—directing that no sales of ancestral landed property, are in future to be effected, in execution of decrees, without the sanction of the Judicial Commissioner.

2.—These orders were primarily issued for the Judicial Department—but they obviously apply equally to the Revenue Courts, and they have accordingly been communicated to me, for the guidance of this Department, by the Lieutenant-Governor, in a letter from his Secretary, No. 216, dated 17th current.

3.—I request, therefore, that in future, whenever it may be deemed indispensable to sell ancestral landed property, in execution of any decree of a Revenue Court, a report may be previously submitted to this Office, for sanction—and I annex a form of tabular Statement, slightly modified from one employed by the Commissioner Trans-Sutlej Division, which I request may be always employed in such cases. It will bear the Press No. 125, and has been communicated to the Lahore Presses.

4.—It is to be hoped, however, that it will very seldom be necessary to resort to its use—and I would observe, that where on appraisement, the estimated selling value of the land may appear unreasonably small, with reference to the yearly revenue assessed upon it, enquiry should be made, before submitting the report, to ascertain whether an undue share of the demand, as compared with other lands in the village, may not have been assigned to it, and if so, steps should be taken for correcting this error of distribution.

5.—The above remark more especially applies, where the sale is proposed in execution of a summary decree for rent, or share of revenue demand, and generally, where the lands are cultivated by the proprietor himself, I may remark, that in my opinion, the right of cultivation, subject to the payment of malikanah, however small, should always be sold, where practicable ; in preference to the proprietary right, the Commissioner's sanction being sufficient for the authorization of such sale.

Extract para. 6 of a letter, No. 335, dated 22nd October, 1858, from the Secretary to the late Chief Commissioner, to the address of the Secretary to the Government of India.

PARA. 6.—The fourth point relates to the further restrictions of the sale of land, in satisfaction of decree. After recent experience in Hindostan, it is superfluous to explain, how the sale of land for the above purpose, is unpopular with our native subjects. Exactly the same sentiment prevails in the Punjab. Fortunately, such sales have been comparatively rare in the Punjab ; but still they do occur ; and it is therefore proposed to render them more difficult of execution than they are now. At present, such sale can be sanctioned by the Commissioner. But it is now proposed, that if the sale relate to ancestral property , it must have Judicial Commissioner's sanction ; if to acquired property, then the sanction of Commissioner. The distinction between hereditary and acquired

land is well understood by the natives. The necessity of obtaining the Judicial Commissioner's sanction, will render Officers very cautious in resorting to the measure of selling hereditary land."

Extract para. 5. *of a letter, No.* 585, *dat...* 20*th January,* 1859, *from Under-Secretary to the Government of India, to Secretary to the Government of the Punjab.*

PARA. 5.—"It is said that the object of this rule is to restrict the practice of selling land in satisfaction of a decree, though it is not thought advisable to abolish it altogether." ** * * "It appears to the Governor-General, that the move is in the right direction, and he is therefore pleased to give his sanction to it. But I am desired to suggest, that possibly, in cases where a decree cannot be executed by other means, and sale of land be proposed, it may be sometimes advisable to lease the land of the judgment debtor, on favourable terms, and appropriate the proceeds realized, over and above the Government revenue to the gradual liquidation of the debt.

STATEMENT submitted for Financial Commissioner's sanction, of proposed sale of landed property in execution of a decree of revenue court.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Serial No. of application for sale of landed property submitted to Commissioner.	No. in Register of Suits.	No. in Register of Execution of Decrees of Revenue Courts.	Name of Officer applying for sanction.	Name of decree holder, with parentage, residence, and caste.	Name of person against whom decree is to be served, with parentage, caste, and residence.	Amount decreed				Date of Decree.	Date on which the decree was served.	Detail of real property proposed for sale, and for which sanction is solicited, with name of village and pergunah where it is situated.	Value fixed by assessor.	Yearly Jumma of the land.	Particulars, showing what steps have been taken to realize the amount of decree, whether by sale of moveable or other property, by instalments, or by other means.	Particulars regarding parties having right of preemption, and steps taken in regard to any objection advanced to the sale, by those, or by other parties.	Remarks by the Deputy Commissioner.	Remarks by the Commissioner	Orders of Financial Commissioner.
						Principal.	Costs.	Interest.	Total.										

LIX.

CIRCULAR NO. 26.

Dated 23rd March 1859.

To all Commissioners.

REVENUE.
(JUDICIAL.)

Directs that the principles of law and practice prescribed for Civil Courts in the Judicial Commissioner's Circular No 29 of 14th inst, be adopted in the Revenue Courts as far as they may be applicable.

With reference to the Judicial Commissioner's Circular, No. 29. dated 14th current, I have the honor to state, that the principles of law and practice, therein prescribed for the Civil Courts, are to be adopted likewise in the Revenue Courts, so far as they may be applicable.

2.—In regard to the limitation of appeals, I have already addressed you, in my Circular, No. 24 of the 21st current—and the additional rules now conveyed in the Judicial Commissioner's Circular, have been sanctioned by the same letter of Government, which was therein referred to.

3.—I need add nothing to the instructions which he has conveyed—save to remark, that the staff of peons, to be entertained for the serving of processes, should be sufficient for the execution of those of both departments, though a discrimination can be made, if deemed necessary, of those allotted to the Revenue Courts, from those allotted to the Civil.

P. S.—It has been suggested to me, by the Judicial Commissioner, that some Officers, if not cautioned, may apply the rules for limiting the period, during which suits may be instituted, to cases in which land has been made over in trust, and I think it right, therefore, to add, that where it may be alleged that land has been so made over, this fact, if denied by the party in possession, should be enquired into—and if established, the case must be disposed of on its merits, irrespective of the Law of Limitation.

LX.

CIRCULAR NO. 28.

Dated 1st April 1859.

To all Commissioners.

REVENUE.
(PENSIONS.)

Prescribes a form of certificate respecting age to be subjoined to every descriptive Roll that may hereafter be drawn up, of the holder of a pension not exceeding Rupees 20 per annum, which it may be proposed to purchase.

In consequence of the issue of the orders of the Government of India, dated 30th January 1857,* for the redemption of small pensions, by payment of a consolidated amount in lieu, attention has been called to the necessity for greater care, than may perhaps in all cases have been heretofore exercised, to ascertain and record correctly, the age of each individual, whose pension is, under those rules, suitable for purchase.

2nd.—I have the honor to state, accordingly, that I have been addressed by His Honor the Lieutenant Governor upon the subject. I annex an extract para. 2 of a letter from his Secretary, No. 332, dated 23rd current, and request, with reference thereto, that to every descriptive roll that may hereafter be drawn up, of the holder of a pension not exceeding 20 Rs. per annum, a certificate may be subjoined, and signed by the Officer preparing it, in the following terms :—

"I hereby certify, that before entering the age of the above "individual, I have satisfied myself that it has been ascertained "with all practicable correctness."

3rd.—In like manner, when a statement, in the prescribed form, is submitted, for sanction to the purchase of any such pension, a declaration in the following terms is to be subjoined, and signed by the Officer submitting it :—

* NOTE.—The above orders were suggested by the similar ones, contained in the Circular of the Board of Administration No. 30, dated 19th May, 1852.

"I hereby certify, that after comparison with the descrip-
" tive roll, originally granted to the above individual, I have
" satisfied myself that there are good grounds for believing his
" (*or her*) age, at the present time, as entered in this statement,
" to be correct."

4th.—Where the age, originally recorded in the descriptive roll, would make the present age of the pensioner different from what it may be ascertained actually to be, a brief explanatory remark should be entered in the purchase statement.

Extract para. 2 of a letter No 332, dated 23rd March 1859, from Secretary to Government Punjab, to the Financial Commissioner for the Punjab.

Para. 2.—I am directed by the Hon'ble the Lieutenant Governor to request, that, in the preparation of Descriptive Rolls of pensioners, great care be employed in testing, as far as may be practicable, the alleged age of the pensioners. This caution might be enjoined on Officers by a Circular from your Office.

LXI.

CIRCULAR No. 29.

Dated 2nd April, 1859.

To all Commissioners.

I have the honor to annex, for your information and guidance, a copy of a letter, No. 401, dated 17th ultimo, to my address, from the Secretary to the Punjab Government, intimating that the local authorities, where they may consider that it would be advantageous to dis-

REVENUE.
(NAIB TEHSILDARS.)

Relative to the creation of Naib Tehsildarships by combining the pay of the Thanadar and Peshkar at places where such an arrangement can with advantage be effected.

pense with the Thanadar and Tahsil Peshkar, stationed at Tahsil Head-Quarters, substituting in their room a Naib Tahsildar, are at liberty to recommend the measure, which, if approved by the Judicial and Financial Commissioners, the Lieutenant Governor will then be prepared to sanction. To explain the circumstances under which this measure has been proposed, I beg to offer the following remarks upon the subject :—

2.—There are few Officers who have not felt the want of some post suitable for the training of Tahsildars, and all who have been brought much into contact with the native gentry, must have become aware, how difficult it is, to devise an appropriate means of enabling them, to qualify themselves for that Office, under existing circumstances, as the post of Peshkar, which, in all our Tahsildaries, save those of the Jalandhar Doab, is the next in rank to that of Tahsildar, is one which few would accept ; and the post of Serishtadar, the only other post of real consideration ; requires much previous training.

3.—Since it was ordered by the late Chief Commissioner, in 1850, that the selection and nomination of Tahsildars, should centre in the Office of the Financial Commissioner, this deficiency has been most forcibly and constantly pressed upon my attention. Regarding it as a most serious and vital defect, I have anxiously considered, how it may be possible to devise a remedy—and as at the present time, it is certain that no increased outlay will be sanctioned, I was recently led to propose, to the Judicial Commissioner, the arrangement referred to in the accompanying letter, No. 401, dated 17th February, from the Secretary to the Lieutenant-Governor.

4.—I had myself witnessed the success, with which, in some localities, the Offices of Tahsildar and Thanadar are combined, in the same individual. The advantages of combining Police with other administrative functions, in all the superior grades, whether European or native, is universally acknowledged—as instanced in the case of the Tahsildars themselves, who were, a

few years ago, constituted Chief Officers of Police. In the course of my tours I had observed that in many places the Thanadar had very little to do beyond patrolling, and these considerations led me to think, that in some Tahsils, the Thanadar, who is stationed at the Tahsildars' head-quarters, might with advantage be constituted his Naib or Deputy, and required to perform the duties of the Tahsil Peshkar, or a part of them, in addition to his own.

5.—The Judicial Commissioner, in reply to my reference, expressed his belief, that the measure would not answer, as a general rule, seeing that in most places, the Tahsildar and his Naib would probably be unable to perform the duties, at present distributed between three individuals—but he admitted that there would no doubt be found some exceptions—that in certain localities, where the population is scanty and the work light, the union of Tahsil and Thanah functions in a single individual, has been found to answer well—and that were the proposed plan found practicable, it would benefit the Police Department, as "a Thanadar, well acquainted with the agricultural affairs of "the people under him, would be a better Police Officer, than one "devoid of such knowledge."

6.—These admissions appeared to me to be sufficiently important, to justify my laying the matter before the late Lieutenant-Governor. Copies of the correspondence were submitted to him, and the accompanying reply from his Secretary, has been the result—from which you will perceive, that it rests with you to determine, in communication with your District officers, whether there are any, and what, localities within your Division, where it would be expedient to recommend that the proposed plan be tried.

7.—At first, it will probably appear that there are but few places, where it can be advantageously introduced. But the principle involved is, in my opinion, so essentially in accordance with the analogies and spirit of our administration generally,

that I venture to anticipate its ultimate further extension in various ways, after a partial trial shall have been given to it, here and there. Some arrangement, by which the labour of our Tahsildars may be lessened, is becoming more and more necessary. A means of increasing the respectability and prospects of our Police Officers, is scarcely less to be desired—and I entertain the hope, that a mode of securing both these ends will, in the end, be thus elicited.

8.—The combined pay of the Thanadar and Peshkar, is usually Rupees 80, and I would suggest, that where more than one Naib can be thus created in a District, their salaries be graduated, from Rs. 60 to 100 per mensem—where, as in parts of the Lahore, Amritsar, and Jalandhar Divisions, the second functionary in a Tahsil, receives at present more than 30 Rupees a month, it will be practicable, after supplying the superior salary for the Naib, to retain still an additional Tahsil Mohurrir on Rupees 20 or 25—and other modifications may probably suggest themselves, according to circumstances.

9.—Where it may be desired to introduce the proposed arrangement, the consent of the Judicial Commissioner will be indispensable, before any further steps can be taken ; as if there should be any ground for apprehending that its adoption might prove detrimental, it would be in connexion with his department, rather than with mine. Every proposal, therefore, that may be submitted through this Office, for the sanction of His Honor the Lieutenant-Governor, should be accompanied by a copy of letter from the Judicial Commissioner, sanctioning the arrangement.

No. 401

From R. H. Davies, Esquire, Secretary to Government Punjab and its Dependencies, to D. F. McLeod, Esquire, Financial Commissioner for the Punjab, dated 17th February 1859.

In reply to your letter, No. 59, dated 9th instant, I am directed by the Hon'ble the Lieutenant Governor to state, that his Honor is pre-

General Department

pared to sanction the creation of Naib Tahsildarships, by combining the pay of the Thanadar and Tahsil Peshkar, at places where the Tahsil and Thanah are situated together, in all cases in which the Commissioners of Divisions recommend the arrangement.

LXII.

CIRCULAR NO. 30.

Dated the 2nd April 1859.

To all Commissioners.

REVENUE.
(CULTIVATORS.)

Requests that the instructions conveyed in a Circular issued by the Judicial Commissioner, enjoining the exercise of caution in summoning cultivators at inconvenient periods, be held to apply with equal force in the case of Revenue suits.

A Circular [No. 35, dated 31st March,] has been issued by the Judicial Commissioner, enjoining the exercise of caution, in summoning cultivators at inconvenient periods; and as his observations apply as forcibly to Revenue suits, as to those brought in the Civil Courts, I request that the instructions conveyed in that Circular may be acted upon in Revenue Courts also.

LXIII.

CIRCULAR No. 31

Dated 6th April 1859.

To all Commissioners.

REVENUE.
(LAPSES.)

Rules on the subject of lapses occurring in villages shared between Government and Jageerdars.

I find that no Circular Number was affixed to my letters of the 10th June 1854, forwarding copies of my letter No. 1,683 of that date, to address of the Commissioner of Lahore, on the subject of lapses occurring whithin villages shared between Government and Jageerdars, in consequence of which, that letter has been overlooked, when sending the Circulars of his Office to the Press.

2.—I accordingly now forward a copy of it afresh, to be recorded amongst the Revenue Book Circulars. This Circular will be considered as in continuation of that of the 7th January 1854, No. 1, and it is to be understood, accordingly, that the rules prescribed in the latter Circular, do not apply to any Jageer village which is already shown in the Government Rent Roll in consequence of a yearly sum being payable on account of it to Government, whether as Nuzzarana or commutation, or on account of shares, which have previously lapsed.

No. 1,683.

From D. F. McLeod, Esquire, Financial Commissioner for the Punjab, to C. Raikes, Esquire, Commissioner Lahore, dated Camp Hooshiarpoor, 10th June, 1854.

I have the honor to acknowledge the receipt of your letter No. 49, dated 17th April and its enclosure, and agree with Mr. Davies and yourself in thinking, that revised rules are requisite

in respect to lapsed rent-free holdings, in villages shared between Government and Jageerdars—to determine to which party the amount assessed upon them shall in each case belong.

2.—The rules heretofore laid down on this subject, as communicated by Mr. Edmonstone's letter No. 66, dated 7th January last, must be regarded as having been adopted chiefly from considerations of expediency, rather than of abstract right—with the exception perhaps of grants made by the Jageerdar himself, to the reversion of which he may be considered as having in some sense a positive title.

3.—Expediency pointed out the impolicy, of small lapsed or resumed plots being brought on the Rent Roll, as separate items, in villages otherwise exempted from Government demand. But when a share of the village has already been assessed on account of Government, and the Jumma fixed upon the lapsed lands would be merely an addition to that assessment, the case is clearly altered, and while a division of the proceeds, would appear to result from the principle formerly laid down, expediency appears to require, that a different one should be introduced for such cases,—to obviate the inconvenience which Mr. Davies has correctly pointed out.

4.—In all such cases, therefore, the following revised rules, which have received the assent of the Chief Commissioner, are in future to the observed—and I request, accordingly, that you will communicate them to all Settlement and District officers subordinate to you, for their information and guidance:—

1*st*.—Where the lands held by the Government and the jageerdar respectively are separated off—the lapsed rent-free holding should be held to belong to that share in which the lands are situated—with the exception, of course, of those cases, in regard to which a reservation has already been made in favor of

Government. To all other plots, this rule should apply alike —whether the grants have been made by the jageerdar and his ancestor. or not.

2ndly.—Where the lands appertaining to the respective shares are not separate, all lapses should be held by the right of Government, where the original grants cannot be shown to have been made by the jageerdar, or his ancestors.

3rdly.—Where this can be shown, the proceeds should belong to the jageerdar in all cases where he may be still in possession of his entire original holding, save what may have been taken by way of commutation or discretionarily, as well as in those in which the amount assessed on the lapsed land falls short of Rs. 5. In all other cases, where a share of the village has accrued to Government from lapse or forfeiture of shares, the proceeds of the lapse should be divided between Government and the jageerdar, in the ratio of their respective shares, the Jageerdar being allowed the benefit of all fractional parts of the Rupee.

LXIV.

CIRCULAR NO 33

Dated 18th April, 1859.

To all Commissioners.

REVENUE
(STAMPS OF TULUBANA)

Directs that the new scale of Institution fees and Tulubana laid down in the Judicial Commissioner's Circular No 29 of 14 ult mo be adopted in its integrity in regular revenue suits

Copies of the following are forwarded to all Commissioners for information, in continuation of Book Circular, No. 59 dated 23rd March, 1859.

No. 93.

From Lieut. Colonel Hamilton, Commissioner and Superintendent Mooltan Division, to the Financial Commissioner for the Punjab, dated Mooltan, 11th April, 1859.

Revenue.

I beg you will do me the favor to inform me, whether you wish any alteration to be made in the rules regarding the institution fees and tulubana, in revenue cases, with reference to the instructions conveyed in Circular of the Judicial Commissioner No. 29, of the 14th of March last.

2.—I presume, that in ordinary revenue cases there will be no alteration, but in regard to regular revenue suits, it seems to me very desirable, that the same rules should be enforced which obtain in the Judicial Department, otherwise two cases, almost similar, may be tried in the two Courts under different rules.

3.—I solicit your instructions on the above points.

No. 1,666

From A. A. Roberts, Esquire, Offg. Financial Commissioner for the Punjab, to Lieutenant Colonel G. W. Hamilton, Commissioner and Superintendent Mooltan Division, dated 18th April, 1859.

Revenue

I have the honor to acknowledge the receipt of your letter, No. 93. dated 11th instant, and to state, that the new scale of institution fee and tulubana, laid down in the Judicial Commissioner's Circular No. 29, dated 14th ultimo, is to be adopted in its integrity in regular revenue suits, but in the Summary Department, the new scale is only to be followed when the claim does not exceed Rs. 20. In summary suits above that amount, the institution stamp should be, as now, of the value of 8 annas, and this should also be the maximum charge for tulubana.

2.—In cases of ouster, if there is any difficulty in estimating the value of the subject in dispute, the maximum rates of 8

annas for institution stamp and for tuludana, should be enforced, but where the value of the land is stated not to exceed 10 Rupees, the suit may be instituted according to either of the lower scales which may be applicable to the case.

LXV.

CIRCULAR No. 34.

Dated, 19th April 1859.

To all Commissioners.

REVENUE (ABKAREE.)

Issues instructions regarding licences for the retail sale of European liquors to Non-Commissioned Officers and soldiers and to their families

I have the honor to annex extract paras. 2 and 3 of a letter No. 91 dated 5th current, from the Commissioner Trans-Sutlej States, relative to the sale of liquor to Military Overseers and Sergeants in Staff Employ, and to request, that you will see, that all licences for the retail sale of European liquors, issued within your Division, are rendered explicit on the points noted, as although there can be no doubt, that all Non-Commissioned Officers and soldiers, with their wives &c., come within the intention of the Act quoted by Major Lake, whether with their Regiments, or on Staff, or Civil Employ, it seems doubtful whether this is, every where, fully understood and acted on, so that it is desirable, that the terms of the license should specify the fact distinctly.

EXTRACT paras. 2 and 3 of a letter No. 91, dated 5th April 1859, from Commissioner and Superintendent Trans-Sutlej States, to Financial Commissioner for the Punjab.

PARA 2.—You will observe that in his letter to me, as well as in his reply before Captain Whish, the Manager of the firm justifies his proceedings, on the grounds that by his license he is not prohibited from selling to Overseers and Sergeants in Staff

from the commencement of the year 1858, which are of such a character as to be required for permanent record and reference, I deem it advisable to re-issue the accompanying letter as a Book Circular, and request that the instructions conveyed in it may be carefully observed in future.

No. 172.

From D. F. McLeod, Esquire, Financial Commissioner for the Punjab, to Edward Thornton, Esquire, Commissioner and Superintendent Jhelum Division, dated the 14th January, 1858.

Revenue (General.)

I have the honor to acknowledge the receipt of your letter No. 248, dated 17th September last with its enclosures, and after a reference to the Chief Engineer, to convey the following instructions, in regard to submission of Bills and audit of Accounts, connected with civil public works costing above Rs. 500, constructed by District officers, and sanctioned by Government from the General Revenues.

2.—Expenditure on such works as the above, will receive final audit in the office of the Chief Engineer, Punjab, on the completion of each work. When the work is finished, a Bill and Completion Certificate should be sent in, in duplicate, in the accompanying form; and particular care should be taken that the outlay is not incurred except on sufficient specific authority.

3.—Any advances taken for the work, will remain in the District officer's Inefficient Balance, until expunged therefrom by the Chief Engineer's audit.

4.—The above directions apply to all works of the kind indicated, the sanction for which is dated 1st October, 1857, or any subsequent date, whether the works have been commenced on, or not.

HER MAJESTY'S GOVERNMENT OF INDIA, ... Dr.

PUBLIC WORKS PUNJAB.

Bill No. _____ *For* _____ 185 .

To expenditure incurred on account of construction _____ at _____ by _____ Deputy Commissioner, _____ commenced on the _____ and completed on the _____

Particulars of Sanctioned Estimate.

1	2	3	4	5
Regular Number.	Date.	Amount.	By whom framed.	By whom sanctioned, and date of letter conveying the sanction.

Abstract of charges as contained in Sanctioned Estimate.

1	2	3	4
Sub-Division or classes of workmanship.	Number or quantity.	Rate.	Cost.

Carried forward Rupees.....

1	2	3	4
Sub-Division, or Classes of Workmanship.	Number or quantity.	Rate.	Cost.
Brought forward,.....			
Grand Total, ...			

Deputy Commissioner.

Certified that the _____ charged for in this Bill is quite complete, and has been constructed in accordance with the sanctioned plan and estimate. The works appear to me to be well and substantially executed.

The _____ is constructed of *(here describe the description and quality of the materials used in the construction.)*

Executive Engineer

LXVII.

CIRCULAR NO. 40.

Dated the 3rd May, 1859.

To all Commissioners.

As the miscellaneous advance heading of District Treasuries, now undergoes a careful and sufficient scrutiny in your own and the Accountant's Office, I have the honor to request, with reference to the Financial Commissioner's Book Circular No. 45, dated 3rd January 1859, and the Accountant's Circular No. 38, dated 30th October 1858, that the submission of Quarterly Inefficient Balance Reports, to this office, may be discontinued for the future.

REVENUE. (TREASURY.)

Directs discontinuance in submission to this office of the Quarterly Inefficient Balance Reports.

LXVIII.

CIRCULAR NO. 42

Dated the 17th May, 1859.

To all Commissioners.

Referring to para. 10 of the Book Circular of this Office, No 48, dated 11th February last, I have the honor to inform you, that the 1st of April and 1st of September have been determined on as the dates by which District officers are to enter in the Visitor's Books the prescribed half-yearly summary of Educational progress; and the Officiating Director of Public Instruction has been requested to issue instruction

REVENUE. (EDUCATION.)

Intimates that the 1st of April and 1st of September have been determined on, as the dates on which District officers are to enter in the Visitors Books the half-yearly summary of Educational progress.

to the Officers of his department, to ensure the books in question being laid before District officers in proper time.

LXIX.

CIRCUAR NO. 50.

Dated 4th July, 1859.

To all Commissioners.

In continuation of this Office Book Circular, No. 46, dated 4th January last, I have the honor to inform you that His Honor the Lieutenant-Governor has authorized the following increased maximum allowance for tents, for Commissioners and Deputy Commissioners:—

REVENUE.
(Tents.)
Issues for information a scale of the increased maximum allowance for tents for Commissioners and Deputy Commissioners:—

For Commissioners.

		Rs.
1	double poled tent, large, ...	650
1	single poled tent, small, ...	250
2	pâls and shummianah, ...	300
	Total Rs.	1,200

For Deputy Commissioners.

1	single poled tent, large, ...	400
1	do. do., small, ...	250
1	hill tent, ...	150
2	pâls and a shummianah, ...	200
	Total, Rs., ...	1,000

2.—I request that applications for new tents may always be made *separately* for each district, in future.

LXX.

CIRCULAR No. 52.

Dated 12th July 1859.

To all Commissioners.

REVENUE.
(INCREASES TO ESTABLISHMENTS.)

Directs that in future applications for increase of Establishments, the date from which it is intended that sanction should commence be stated.

Copy of the following is forwarded to all Commissioners of Divisions for information and guidance.

CIRCULAR NO. 24

From R. H. Davies, Esquire., Secretary to the Government Punjab and its Dependencies, to the Offg, Financial Commissioner for the Punjab, dated the 9th July, 1859.

I am directed by the Honorable the Lieutenant-Governor to request that in future applications for increase of Establishment, the date from which it is intended that sanction should commence, may be distinctly stated.

General Department.

LXXI.

CIRCULAR NO. 54.

Dated 19th July 1859.

To all Commissioners.

REVENUE.
(TENT-ROLL AND KISTBUNDEE.)

Forwards for guidance a revised form of Abstract Rent-Roll and Kistbundee, and requests that future returns be submitted in strict accordance therewith.

Referring to former Circulars, I have the honor, by direction of the Officiating Financial Commissioner, to forward for the guidance of yourself, and the District officers of your Division, revised forms of Abstract Rent Roll, and Kistbundee, and to request that these Returns for your Division may be submitted, in future, in strict accordance therewith.

2nd.—The Abstract Kistbundee is intended to shew the total fixed income (Columns 3, 4 and 5 of the Abstract Rent Roll) during each month of the year under report.

ABSTRACT Rent Roll of the for the year

1	2	3	4	5	6	7	8	9	10	11
DIVISION.	District.	Land Revenue.	Grazing Tax levied on Government grass lands.	Nuzurana or fixed tribute.	Total fixed income.	Proceeds of Government Trees, and Gardens leased out.	Estimated assets by Khasa collections.	Total of columns 7 and 8.	Grand Total.	Remarks.

ABSTRACT Kistbundee or Monthly income of Land Revenue, Grazing Tax, and Nuzzuranah in the ___ during the year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division.	District.	May.	June.	July.	August.	September.	October.	November.	December,	January.	February.	March.	April.	Total.	REMARKS.

This should correspond with column 6 of the Rent Roll.

LXXII.

CIRCULAR NO. 60.

Dated 2nd August 1859.

To all Commissioners.

I have the honor to request that the following modifications may be made in periodical forms of the Revenue Department, submitted by Deputy Commissioners to you, and by you to this office.

REVENUE.
(RETURNS.)

Directs that certain modifications be made in periodical forms of the Revenue Department, and specifies the returns affected.

Monthly Form No. 2.—*Statement of vacancies and appointments*—to be submitted every two months in future, commencing with returns for September and October 1859.

Monthly Form No. 54.—*Statement of appeals*—to be submitted every two months in future commencing with those for July and August 1859.

Half yearly Form No. 19.—*Statement of Stamps.*—to be abolished. The Annual Return No. XIII. will suffice.

Quarterly Return Nos. 14 and 62.—*Statement of Tuccavee advances*—to be abolished.—The form No, XIX. sent with the Annual Revenue Report will be sufficient.

Quarterly Forms No. 58 *and Monthly one No.* 7.—*Maafee Statement I and II.*—to be discontinued, the half-yearly Maafee Statement (No. 111) being sufficient.

LXXIII.

CIRCULAR NO. 64.

Dated 13th August 1859.

To all Commissioners.

REVENUE.
(TENTAGE ALLOWANCE.)

Orders of Government in regard to the tentage allowance of Civil officers and their Establishments.

Copies of the following are forwarded to all Commissioner of Division, for information and guidance.

NO. 378.

From R. H. Davies, Esquire, Secretary to Government, Punjab, to the Secy. to Government of India. Foreign Department. Fort William, dated Lahore, 28th May, 1859.

GENERAL DEPARTMENT.

I am directed to forward, for the consideration and orders of His Excellency the Right Hon'ble the Governor General in Council, copy of a letter No. 47, dated 11th instant, from the Civil Auditor of the Punjab, raising a question in respect to the tentage allowance of Civil Officers and their Establishments.

2nd.—Under existing rules. tentage allowance can only be passed to Officers employed on the public service in the interior and while under canvass." Applying this rule literally, Mr. Raynor has disallowed the tentage allowance for halts at Head Quarters. Mr. Raynor, however, considers that as an Officer is sometimes obliged, before the completion of his tour, to return to Head Quarters for a short time, and while there, to maintain his camp establishment unbroken, it is but equitable that he should be remunerated for the extra expense to which he is thus put. He therefore refers the question for the decision of the Supreme authority, but suggests that, to guard against any abuse of this indulgence (if conceded) the period during which

the travelling allowance should be allowed for halts at Head Quarters, should not exceed one week.

3rd.—The Hon'ble the Lieutenant Governor, concurring in the view of this matter taken by the Civil Auditor, desires me to commend the proposal to the favorable consideration of His Lordship in Council.

NO. 4535.

From the under Secretary to the Government of India, to the Secretary to Govt. Punjab. and its Dependencies, Fort William, dated the 22nd July 1859.

FOREIGN DEPARTMENT.

Your despatch dated the 28th May last, No. 378, regarding a question as to the tentage allowance of Civil Officers and their Establishments, having been referred to the Financial Department, I am now directed to state that the Governor General in Council observes, that the rules respecting tentage allowance now in force in the Punjab, are observed in all their integrity in Bengal, where no such allowance is passed, either to Executive or Ministerial Officers, while halting at Sudder Stations, and as it moreover appears, that the maintenance of a travelling establishment, during an officer's halt at Head Quarters, is unnecessary, His Excellency in Council declines to disturb the existing rules and practice in the Punjab.

LXXIV.

CIRCULAR NO. 65.

Dated 17th August, 1859.

To all Commissioners.

REVENUE. (LUCCAVI)

Circulates for information extracts of a letter from

I have the honor to annex, for the information and guidance of yourself, and District officers, Extract paras. 2 and 3, of a letter, No. 905, dated 13th August, from the Se-

His Honor the Lieutenant-Governor, remarking upon the mismanagement of Tuccavi advances in the Sealkote district.

cretary to the Punjab Government, to my address, conveying the remarks of His Honor the Lieutenant-Governor upon the Annual Report of Tuccavi Balances in the Sealkote district, for the year 1857-58.

2. The mismanagement therein exposed is referable, you will perceive, to three heads:—I.—The vicious system of crediting Tuccavi advances as balances of land revenue. II.—The misappropriation of the money advanced. III.—The making advances without sufficient guarantee for their recovery. The first of these is a practice distinctly declared to be inadmissible in para. 45, Section II. of "Directions to Collectors," and one so obviously incorrect, that it is distressing to think it should have been adopted in any district. The two latter are the results of neglect and want of attention on the part of the Local Officers.

3. You are requested to see that no such irregularities obtain in your Division.

4. I am authorized to add, that the Lieutenant-Governor desires to discourage such advances as much as possible, and in particular, deprecates their being made to impoverished villages suffering from over-assessment, and entitled to a reduction of revenue; and that henceforth no Tuccavi advance shall be made, except in cases where security for prompt re-payment can be obtained:

EXTRACT paras. 2 and 3 of letter, No. 905 dated 13th August 1859, from the Secretary to the Punjab Government, to the Officiating Financial Commissioner for the Punjab.

"PARA. 2. These Tuccavi returns shew a debt of about Rs. 30,000 against the villages by which the money was taken, for the year 1857-58. Of this sum, about one-third was collected. Of the balance Rs. 16,923-13-5 are recommended for remission, 'because it has been proved that the Tuccavi was only taken and paid back again as revenue.' Again, it is reported that

Rs. 2,946 were advanced for the purchase of bullocks, but no Tehseelder is able to state that any bullocks have been bought. Further, Rs. 1,332 were advanced prior to 1856, and still remain unpaid. It is evident that money has been advanced without judgment, that it has in some cases not been expended on the objects for which it was nominally granted, and that this mismanagement has been concealed from the higher authorities, by omission to furnish the prescribed reports.

'3.—The Lieutenant-Governor holds that such things cannot be without great neglect on the part of the Deputy Commissioners. Nor can the Commissioners under whose supervision these irregularities passed unnoticed, be acquitted of blame. They must bear the responsibility of not having ascertained and exposed the shortcomings of their subordinates, both European and Native." .

LXXV.

CIRCULAR NO. 66

Dated the 24th August, 1859.

To all Commissioners.

REVENUE.
(COMMUNICATIONS.)

Forwards for information copy of a correspondence relative to a certain class of Estates confiscated under Act XXV. of 1857.

Copies of the following are forwarded to all Commissioners of Divisions for information and guidance.

No. 4408.

From R. Simson, Esquire, Under Secy. to the Govt of India, to R. H. Davies, Esquire, Secretary to Government Punjab, and its Dependencies, dated Fort William, the 15*th July* 1859.

Foreign Department.

I am directed by His Excellency the Governor General in Council to forward, for the information of the Hon'ble the Lieut. Governor, the enclosed copy of a correspondence noted in the margin,* relative to a certain class of estates confiscated under Act XXV. of 1857.

* From Government of Bengal No. 3362, dated the 25th May 1859, with one enclosure to do. dated 5th July 1859 No. 1351.

Copy of a letter No. 2 of 10 may 1859, from offg. Commr. Patna Division to the Secretary of the Government of Bengal.

The estates of Kishen Pershad, Zemindar of Shahabad, were in July 1858, confiscated under Act XXV. of 1857.

2.—The Collector, Mr. Money, in his letter No. 207, dated 29th December 1858, reports "that there is no doubt of his having been with the rebels, but he was not, as far as I can learn, either a leader (in the Government construction of the term) nor a murderer, nor an instigator of revolt."

3.—In December 1858, Kishen Pershad came in under the Amnesty, and received the usual pardon.

4—His case appears, therefore, to come under Paragraph 7 of the letter No. 519, dated 8th November, 1858, from the Secretary Government of India, to your address, and I accordingly solicit His Honor's orders regarding it.

5.—I enclose a list of the confiscated property of the said Kishen Pershad, and I may observe that with reference to other names besides that of Kishen Pershad being entered in its first column, the Collector reports that "all the defendants, Kishen Pershad Sing and his brothers, have come in under the Amnesty."

6.—I may also state that "no arrangements were made to collect the revenue in any of Kishen Pershad Singh's Estates, as the district was in the hands of the rebels, and it was probably thought useless to lease out the villages, or to appoint a Surbarakar."

List of Villages belonging to Kishen Pershad Sing, and others.

Name of Defendants.	Name of Pergunahs.	Name of Mehals.	Quantity of Mouzahs.	Sudder Jumma
Kishen Pershad Singh, ...	Chynpore,...	Chowbeypore,	1	152 8 6
Gobind Pershad Singh, ..	,,	Khalsapore,...	1	152 8 6
Thakoor Pershad Singh,...	,,	Deblla, ...	1	106 10 8
Ramessur Pershad Singh,	,,	Boorpore, ...	54	14,490 2 2
Roghnath Pershad Singh,	,,	Mohunpore,	3	186 10 8
Hanooman Pershaud Singh	Powar, ...	Baloor,	2	1,653 5 4
Toolsee Pershad Singh, ...	Bebeea, ...	Bulgaon,	1	213 5 4
				169553 2

No. 3362.

From A. R. Young, Esquire, Secretary to Government of Bengal, to W. Grey, Esquire, Secretary to Government of India, dated the 25th May, 1859.

In forwarding, for the consideration and orders of the Supreme Government, the accompanying copy of a letter No 2, dated the 10th Instant, with enclosure, from the Officiating Commissioner of Patna, I am directed to state that the Lieutenant Governor has no doubt that the case of Kishen Pershad Sing, Zemindar of Shahabad, whose estates were confiscated under Act XXV. of 1857, comes under the 7th paragraph of the orders No. 519, dated the 8th November last, and that therefore the sentence should be favorably considered; but His Honor

is inclined to the opinion that in such cases as this, it would have a better permanent effect, instead of a free restoration of the property forfeited, to exact a moderate, but not a merely nominal, fine, as the condition of restoration. Such a course seems to His Honor, in substance, sufficiently clement, and would perhaps make the clemency more apparent to the native mind than an unconditional restoration, which might be open to the misconstruction that the government exacted no penalty, because it did not consider, on dispassionate consideration, mere rebellion as any offence at all, even amongst the class most bounden to the British Government by all moral ties, namely, the zemindars of permanently settled estates.

2.—As this is the first case of the kind that has come before the Lieutenant Governor, he has thought it advisable to submit it for instructions on the general question, with the above remarks.

No 1351.

From W. Grey, Esquire, Secretary to the Government of India, to A. R. Young, Esquire, Secy. to the Govt. of Bengal, dated the 15th July 1859.

I am directed to acknowledge the receipt of your letter No. 3362, dated the 25th of May, submitting, for the consideration and orders of the Governor General in Council, a letter from the Commissioner of Patna, relating to the case of Kishen Pershad, a Zemindar of Shahabad, whose estates were confiscated in July last, under Act XXV. of 1857.

2.—The Commissioner reports that the Zemindar came in under the Amnesty in December, and received pardon, and he is therefore of opinion that the case comes under the 7th paragraph of the orders of the Supreme Govt. noted in the margin,

Letter from the Secy. with Governor General to the Government of Bengal, dated Allahabad, the 8th November 1858, No. 519

by which the Lieutenant Governor was requested favorably to reconsider the sentence of confiscation passed in such cases, provided that the defendants were not included among certain specified classes of offenders, or that generally, any material grounds of extenuation could be adduced.

3.—The Lieutenant Governor, in regard to the present case, does not doubt that it comes under the orders above referred to, but His Honor questions the expediency in such cases of a free restoration of the property forfeited, and considers that it would have a better permanent effect to exact a moderate, but not a merely nominal, fine, as the condition of restoration.

4.—In reply I am instructed to state, that in issuing the order in question, the Government no doubt contemplated that in cases falling under its provisions, the penalty of forfeiture should not ordinarily be enforced. The wording of the order leaves however a large discretion to the local Government, and it contains nothing prohibitory of the course suggested by the Lieutenant Governor, which provides for the modification of the sentence of confiscation, instead of its complete reversal. Such a course will not be inconsistent with the order, the spirit of which does not demand an unconditional restoration of the property, except perhaps in cases in which any really material and special grounds of extenuation for the behaviour of the Zemindar, may be found to exist.

5.—It is doubtful whether the Government can, by any strictly legal proceeding, impose a fine in commutation of a forfeiture of property under any of the Acts passed in 1857, for should a fine be imposed in commutation of the forfeiture some legal process would become necessary for the recovery of the amount, unless the release of the property was made distinctly conditional on the payment of the fine. This difficulty, however, I am desired to say, may easily be got over. The owner of the property may be allowed to redeem his property by the payment, within a given period, of a

sum of money, the amount as well as the time allowed to be fixed by the local Government, and to this course, I am directed to say, the Governor General in Council sees no objection. It is likewise of course open to the Government to restore a portion only of the confiscated property, in any case in which entire restoration may appear too liberal a measure, and when such a mode of proceeding can be followed without practical inconvenience.

LXXVI.

CIRCULAR NO. 67.

Dated 31st August, 1859.

To all Commissioners.

REVENUE.
(TREASURY.)

Directs that Deputy Commissioners receive and hold in deposit from the Telegraph Department, sums exceeding Rupees 500, and cash cheques for sums not less than Rupees 250.

Under instructions from the Secretary to Government Punjab, I have the honor to request that you will receive from Officers of the Telegraph Department, and hold in deposit, sums exceeding 500 Rupees, and cash their cheques, for sums not less than 250 Rupees payable to themselves or others.

LXXVII.

CIRCULAR NO. 69.

Dated 6th September, 1859.

To all Commissioners.

REVENUE.
(MAFEES.)

Issues modified rules on the subject of the identification and ascertainment of the existence of mafeedars.

By Circular No. 36, dated 19th September, 1853, rules were laid down at length, for the purpose of preventing the unauthorized continuance of rent free tenures released for life, and for the identification and ascertainment of the existence of the Mafidars.

Among the rules therein prescribed, is one, directing that every Mafidar shall present himself once a year at the Tahsil, and that the Tahsildar, after satisfying himself of his identity, shall certify the same in a register kept for that purpose. These precautions were again insisted upon by my predecessor, in his Circular, No. 27, dated 24th June, 1856.

2. There is reason to believe that this procedure, if strictly carried out, is productive of much hardship and vexation to the parties concerned, while at the same time it is not effectual for protecting Government against fraud. Major Lake, Commissioner of the Trans-Sutlej States, has strongly represented the objections to the present system, and I cannot do better than quote his words:—"If it is borne in mind that the Mafidars in "each Perganah are very numerous, that they are most of them "strangers to the Tahsildar and his officials, it will be under-"stood that every facility exists for falsely impersonating a "Mafidar without risk of detection; on the other hand, if the "Tahsil officials wish to make money out of this periodical "inspection (and few, I regret to say, are above such practices,) "they can harass Mafidars by pretending to doubt their identity, "and by subjecting them to other minor annoyances. As the "majority of the Mafidars have grants less than 10 acres in "extent, the mere attendance at the Tahsil is regarded in the "light of a penalty, scarcely counterbalanced by the trifling in-"come they derive from the tenure."

3. With a view to remedy this state of things, and at the same time to make due provision for securing the reversionary interests of Government, I have the honor to issue the following rules, in modification of the order above mentioned.

First.—That in lieu of personal attendance at the Tahsil, a *hayátnamah*, certifying the existence of the Mafidars, signed by the Patwari and attested by the Lamberdárs, shall suffice. In the case of Mafidars, not residing in the same village with

their holding, *hayatnamahs* must be signed and attested by the Patwaries and Lamberdars of the village in which they reside.

Secondly.—That the Deputy Commissioner or his Assistants shall, make a practice of annually testing, by personal inspection, at or near the several villages in which Mafi plots are situated, the correctness of a fair proportion (at least 10 per cent) of the entries in the list furnished by the Tahsildars. This may be conveniently done during the cold weather, and will involve but little trouble, while it will save the parties concerned a large amount of annoyance and extortion. Allusion to the number of mafi holdings thus tested, should henceforth be invariably made by Deputy Commissioners in their annual Revenue Reports.

4. All other orders and precautions laid down in the above mentioned Circulars, will, of course, be carried out as before.

LXXVIII.

CIRCULAR No. 70.

Dated 10*th* *September* 1859.

To all Commissioners.

I have the honor to request that in the heading of Column 3, of the Nomination Roll of men appointed Tahsildars, Form No. 119, the words "*and in whose place appointed,*" may be inserted, in addition to what it already shows.

REVENUE.
(FORMS.)

Additional words to be inserted in the heading of column 3 of the Nomination Roll of Tahsildars.

LXXIX.

CIRCULAR NO. 72

Dated 14th September, 1859.

To all Commissioners and Commissioner of Customs.

REVENUE.
(PUBLIC WORKS.)

Directs the submission, in the form annexed, of a monthly statement of all Civil Public Works expenditure from the General Revenues authorized by Commissioners and Deputy Commissioners.

Referring to Circular No. 2 of 19th May last, from the Secretary to the Punjab Government, I have the honor to annex copy of a Circular No. 4 of 5th ultimo from that Officer, and to request, that you will submit monthly a statement, in the annexed form, shewing all expenditure from the general Revenues, authorized by yourself on Public Works in the ———————— Department, up to Rupees 500 in each case, and by Deputy Commissioners to the extent of Rs. 200 in each case, as prescribed in para. 5 Section 2, Chapter I. of the Public Works Code, published in the *Punjab Gazette* of 8th September 1858.

2.—As His Honor the Lieutenant-Governor requires the general return of this Office to reach him by the 7th of every month, I request, that your return may be sent off, so as to reach me not later than the 5th.

CIRCULAR No. 4—1789.

From R. H. Davies, Esquire, Secretary to Government Punjab, to A. A. Roberts, Esquire, Officiating Financial Commissioner, Punjab, dated 5th August 1859.

PUBLIC WORKS.

In continuation of this Office Circular No. 2, dated 19th May last, conveying orders relative to expenditure in the Public Works Department, I am now directed by the Hon'ble the Lieutenant Governor, to request that you will submit to this Office not later than the 7th of each month, a statement exhibiting the amount

of expenditure sanctioned by yourself, or your subordinates, during the preceding month. The statement to be prepared in the form laid down in the Report on the Classification of the Public Works Expenditure.

Appendix V

2.—This statement will be incorporated in the Monthly Return of estimates sanctioned by the Lieutenant-Governor prepared in this Office, and transmitted to the Government of India on the 10th of each month.

RETURN OF WORKS sanctioned by _____

_____ *during the month of* _____ 185 .

Category of Estimate.		General sanction on Budget for 185	Sanctioned during the month.				Remarks.
	Description.		Nature of project.	Amount per Estimate.	Amount previously sanctioned.	Total.	
Works on General Estimate Budget part 3.	Minor works not exceeding 10,000 Rupees each, ...		*(All projects to be entered here in detail)*				Balance of allotment not spent —Rupees.
			Total,...				
	Petty works not exceeding 1,000 Rs. each, ...						
			Total,...				
	Emergent works *bonâ fide*, emergencies not under 1,000 Rupees each, ...						
			Total,...				
Repairs Budget part 4.	Current repairs, usual maintenance of works, ...						
			Total,...				
	Special repairs arising from unforeseen or accidental circumstances, ...						
			Total,...				
	Supplementary or Revised Estimates,...						
			Total,...				
	Grand Total sanctioned during the month,...						
			Total,...				

Station and date. *Signature.*

LXXX.

CIRCULAR No. 73.

Dated 15th September, 1859.

To all Commissioners.

REVENUE.
(SETTLEMENT ALLOWANCES.)

In future no extra allowance to be given for settlement work that may be made over to a Deputy Commissioner.

The following Extract is forwarded to the Commissioner and Superintendents of Divisions, for information and guidance.

EXTRACT *para.* 2, *of a letter, No.* 2,031, *dated* 30*th August*, 1859, *from R. H. Davies, Esquire, Secretary to the Government Punjab and its Dependencies, to the Officiating Financial Commissioner for the Punjab.*

"But for the future, you will be good enough to make it known, on settlement work being made over to a Deputy Commissioner, that no extra allowance will be given."

LXXXI.

CIRCULAR No. 74.

Dated 24th September, 1859.

To all Commissioners.

REVENUE.
(LUMBERDARS.)

Issues instructions relative to the dismissal and replacement of Lumberdars.

In June of last year, a correspondence took place between my predecessor and the Judicial Commissioner, relating to the powers of Magistrates to dismiss Lambardârs. The subject is an important one, and I apprehend the procedure varies in different districts; wherefore I wish to lay down the following rules, to be observed hereafter, in cases where this measure may seem necessary.

2nd. I would refer you first to the Circular of this Office, No. 67, dated 17th July 1855, which covered a letter from the

Secretary to the Chief-Commissioner, to the address of my predecessor No 591, dated 14th June, 1855. That letter and the Circular which issued upon it, were applicable more particularly to the appointment, by Settlement Officers, of Lambardârs, at the time of Settlement. They were enjoined not to be hasty in introducing new lambardârs, or in rejecting the old ones; especially was the latter step deprecated, and they were directed, as a general rule, that where the removal of a superfluous or incompetent lambardâr seemed necessary, the suffrages of the village community were to be taken, to elect who was to be deposed. Interference with existing arrangements, was to take place rather on public than on private grounds, and a hint was thrown out, that in the event of it becoming necessary to remove lambardârs, the sanction of the Commissioner ought first to be obtained.

3rd. It is more particularly with reference to this last provision that I now address you. My predecessor intended to issue a Circular of the nature of the present one, and has left on record his views in a letter No. 3,011, dated 20th June last, to the Commissioner Lahore, the substance of which I proceed to detail, and beg you will observe as the rule in such cases in future.

4th. The appointment of a lambardâr has usually been made by the Settlement Officers, on good grounds, and the selection is a matter which very generally affects the well being of the community to a far greater extent than some inexperienced Officers are apt to suppose. The matter should therefore be considered one of great importance, and the appointment not lightly to be interfered with. If in the course of a Criminal prosecution, a lambardâr appears as defendant, and be found guilty of the crime charged, the record of the case is to be sent to the Commissioner, with a Vernacular proceeding, requesting his permission to institute a case in the Revenue Court of

GOVERNMENT *Prosecutor*

Versus

——— LAMBARDAR OF ——— , *Defendant.*

CHARGE *Incompetency (or Misconduct.)*

Should the Commissioner agree to the institution of the suit, it should then be tried in the Revenue Court, and if the Revenue Officer consider that the Lambardâr is not fit to discharge his duties, he may appoint another, regard being had to the welfare of the village.

Appeal from this order will lie to the Commissioner in his capacity of Revenue Officer; and from him to me, not to the Judicial Commissioner.

A Lambardâr should not ordinarily be dismissed for his first offence, unless it be of a very heinous nature, of a character clearly shewing his unfitness for the office.

5th. Where a Lambardâr is the owner of a village, or of a large portion of it, it must usually be useless, and ill-judged, to remove him from his office.

6th. Sentence of fine or imprisonment need not necessarily lead to the removal of a lambardâr, and when a lambardâr is imprisoned for a term of years, for an offence, not bringing with it deposition from office as a natural consequence, the District officer should appoint a relative to act for him during that period. Dismissal should not be regarded as a punitive measure against the individual; but a measure needful for the well being of the community to which the culprit belongs. Offences involving dismissal will be clearly such as shew the man to be an unfit character for exercising the fiscal or police responsibilities which fall on a lambardâr. For instance where he is habitually guilty of extortion, embezzlement, or oppression, the

interests of the village, no less than of Government, clearly require his removal. Where he is implicated in acts of lawlessness, or offences against the public or the State, or connives at such acts, or offences, then he is manifestly unfit for exercising the Police responsibilities which fall by law upon him. But cases may easily be imagined, where a man may be guilty of acts of immorality, or offences against the person, of a trivial nature, which would by no means unfit him for the office under review.

7th. For the same reason, the practice of considering the relatives of a deposed lambardâr, improper persons to be vested with the office, is incorrect. Each individual should only be punished for the acts of which he may individually have been guilty, and the proscription should not, by any means, extend to members of the family not involved in his offence.

A member of the same family would indeed have a preferential claim, where that family had long represented the village, or was acceptable to the community.

8th. The plan of electing lambardârs by the votes of the villagers, is not I think a very sound one. But cases may occur in which it may be advisable to adopt it. I would therefore observe that where separate Pattis, Tarafs, or Dharies exist; and where there are different castes, or gotras, amongst the village community, and where the ejected or deceased Lambardâr has in fact been the representative of one or more of these only, not of the whole village, the same arrangement should be continued in regard to his successor, unless there be good reasons to the contrary; and if votes be canvassed the proceedings should be limited to those whom the candidate is intended to represent, otherwise great disarrangement and dissatisfaction will be liable to result. For further instructions on this subject, I beg to refer you to my Book Circular No. 36, of 27th November, 1858

LXXXII.

CIRCULAR NO. 76.

Dated the 26th September, 1859.

To all Commissioners.

REVENUE.
(TREASURY.)

Remarks upon the irregularities in the Deposit Accounts of district treasuries; and directs that no sums be allowed to be placed in deposit without the authority of the Deputy Commissioner.

I have reason to believe that great irregularities exist in the Deposit Accounts of some districts. Items are placed in deposit, which should have been credited to Government; other items, which are admissible, are unarranged and unconsolidated; while others are so placed simply for the convenience of the Treasurers; and though in Section 325 of the Accountant's Manual, Part II., it is distinctly laid down that "deposits should not be received at a Sadr Treasury without an order from the head of the office," there can be no doubt that the rule is in some districts not strictly observed.

2.—These irregularities are sure to occur, wherever the head of the office does not make a practice of personally supervising the Deposit account of the district.

3.—Mr. Cust, in a Circular,* recently issued by him to his District officers, has made some very practical suggestions and remarks upon the subject, in the spirit of which I fully concur, and an extract† from which I annex for general information and guidance.

* No. 118, dated 16th April, 1859.

† Paras. 1 to 7.

4.—To afford some check against irregular entries, and to secure, to some extent, that personal supervision on the part of District officers, which is so requisite, I have the honor to direct that, in future, no sum be allowed to be placed in deposit without the signature of the Deputy Commissioner himself.

Extract paras. 1 to 7, of a Circular, No. 118, dated 16th April, 1859, from Commissioner and Superintendent, Umritsur Division, to his District officers.

1. As I propose to scrutinize closely your annual Account of Deposits, which is submitted to the Accountant, at the close of the official year, I beg to urge you before hand to attend to the subject, or make it over to an experienced assistant.

2. Your Head Clerk will save himself and his subordinates an infinity of trouble, if he will listen to my advice, and act as follows:—

3. In concert with the Moonshee in charge of that department, let him see that every item of deposit is grouped in one or other of the prescribed headings, and let vernacular slips of each heading be prepared, totalled, and checked.

4. As regards all headings, such as Road Fund, Municipal Fund, Ferry Fund, School Fund, Local Agency Fund, Prison Labor Fund, and Tullubana, let the Deputy Commissioner be moved by petition to order the items to be consolidated under one heading; no voucher is required for this transaction, as it is one of account only.

5. Let all items erroneously placed in deposit, such as income of resumed maufi lands, alluvial lands, &c. be under order of the Deputy Commissioner, credited to Profit and Loss, to which heading they should have been credited at once.

6. As regards all other items, let the reason of their being in deposit be enquired into, the file got out, the deposition sent for, if necessary; and the item disposed of, if possible. There are rules, with regard to deposits of the Civil and Criminal Courts, which must be attended to, but the Nazirs are often grossly careless in leaving deposits on the Government books.

7 A bad Deposit sheet is the next bad thing to a bad Inefficient Balance Sheet, and quite as inexcusable and foolish, for the clerks have to copy reams of papers, when, with a little trouble, the amount might be reduced to a foolscap sheet."

LXXXIII.

CIRCULAR NO. 79.

Dated 28th September, 1859.

To all Commissioners.

Intimates the Government sanction to an expenditure of 300 for extra camp equipage for each out post.

Copy of the following is forwarded to Commissioners and Superintendents of Divisions, for information and guidance.

Letter No. 1157 *dated* 28*th February,* 1859 *from the Secretary to the Punjab Government to the Officiating Financial Commissioner.*

In reply to your letter No. 678, dated 21st instant, I am directed to inform you that the Hon'ble the Lieutenant-Governor is pleased to sanction an outlay of 300 rupees, as per margin,* for extra camp equipage for each out-post. (as for instance, Kussoor, in the Lahore, and Attock in the Rawul Pindee District) where European Civil Officers are stationed. This sum will be in addition to the maximum of 1,000 Rupees recently sanctioned for the camp equipage of each district; but it is distinctly to be understood that these additional tents are to be got only when they are actually required.

REVENUE DEPT.

Hill Tent,....	Rs. 250
A shouldaree or pál,	„ 50
Total,...	„ 300

LXXXIV.
CIRCULAR NO. 83.

Dated 11th October, 1859.

To all Commissioners.

REVENUE.
(PENSIONS.)

Intimates that the rules in force regarding the payment of a sum of money as dowry to widows on their re-marriage are not to be held applicable to the female relatives of deceased native soldiers who are otherwise provided for.

A bill having lately been submitted for countersignature to this office, for dowry to be paid, on re-marriage, to the widow of a Sepoy of the 3rd Punjab Infantry, under the rules contained in this Office Book Circular No. 13 of 3rd July, 1858, the case was referred to His Honor the Lieutenant-Governor, under instructions from whom, I now beg to state, for the information of yourself and District officers, that the rules in question do not apply to the female relatives of deceased native soldiers who have been admitted to the benefits of the Military Family Pension Regulations.

LXXXV.
CIRCULAR NO. 84.

Dated 14th October 1859.

To all Commissioners.

REVENUE.
(KISTBUNDEE AND RENT-ROLL.)

Forwards for guidance copy of correspondence with the Accountant Punjab regarding the preparation of the annual Qistbandi and Rent Roll.

No. 4554 dated 18th Ultimo to the Acctt. No. 1800 dated 20th Idem from do.

In continuation of this Office Book Circular, No. 71, dated 19th July last, I have the honor to forward copies of the correspondence noted in the margin,* the remarks and instructions contained in which, may, I request, be borne in mind, in the preparation of the annual Qistbandi and Rent-Roll for 1860-61. and future similar returns.

2*nd*.—You will observe that the returns submitted to the Accountant and to this office, are to be identical, and they are to be transmitted punctually by the 15th May of each year.

3*rd*.—It is requested that on the reverse of the Rent-Roll a comparative statement may be given, in the following form, to show the causes of increase or decrease as compared with the entries for the previous year:—

Amount in Column 10 of Rent-Roll for 18 .	Amount in Column 10 of Rent-Roll for 18 .	Causes of Increase or Decrease.

No. 4554.

From T. H. Thornton, Esquire, Personal Assistant to Financial Commissioner Punjab, to Hugh D. Sandeman, Esquire, Accountant Punjab, dated Lahore, 8th September, 1859.

REVENUE. (QISTBANDI AND RENT-ROLL.)

There has apparently always been a diversity of practice in the several divisions of the Punjab, in the mode of preparing the annual Rent-Rolls and Qistbandis submitted to you and to this Office, and I am desired by the Officiating Financial Commissioner to suggest the advisability of measures being taken, to remove all doubts as to what should be entered in these returns, and under what headings; and uniformity thereby secured.

2nd.—It is requisite, in the *first* place, that District officers and Commissioners distinctly understand the heading of each column, and what sources of income should or should not be included therein; and *secondly* that the statements submitted to you, and those to this office be identical.

3rd.—Mr. McLeod, on the 8th of August, 1856, by his Circular, No. 40, called for information as to the course followed in respect to the entries in these returns. I am directed to send you the circular and replies in original, from which you will see how differently the columns are understood, and filled up. As long as this variance of method exists, no general statements compiled from the divisional ones, can contain trustworthy results.

4th.—You have received a copy of the Book Circular, No. 71, dated 19th July last, issued from this office, respecting these returns. When sending it, Mr. Roberts was not aware of the correspondence about these statements, a portion of which is now sent you for perusal; and he now considers that, in conjunction with you, the circular might appropriately be followed by explanations relative to the headings of some of the columns, and the entries required in them. I therefore beg to enquire, whether the forms of Rent-Roll and Qistbandi prescribed by the above mentioned Book Circular, will meet the requirements of your Department, or whether there are any improvements or modifications that you would suggest. I am to offer a few remarks on the columns as they are understood in this office, and as it is desired they should be understood by Commissioners and District officers.

5th.—ABSTACT RENT-ROLL.—*Column 3.—Land Revenue.* In this should be entered all khalsa land revenue regularly assessed, including the portion of revenue in mafi or jagir villages or plots, reserved by, or paid to, Government. It matters very little whether the jagirdar or mafidar collects the portion of

revenue and pays it into the Government Treasury, or whether it is realized by the Government Officers. So long as it is not a deduction in lieu of service formerly rendered, or a payment in acknowledgment of fealty, it must appear in this column. These portions of revenue, it is to be feared, are often included as "*Nazzarana*," in column 5, which is an erroneous mode of procedure.

Column No. 4.—*Grazing tax levied on Government grass lands.* This should include only the regularly assessed "Tirni." Where the tax is leased out, (as is the case in the Dera Ismail Khan District) the income thus derived should appear in column 7 as it is not a fixed one.

Column No. 5.—*Nazzarana, or fixed tribute.* This is the column in which there is the greatest variety of entry, and which appears to be most misunderstood. But a little reflection will clearly show what its object is. It is intended, as before stated to show deductions made from jagir or mafi grants, in lieu of service formerly rendered; and payments made by feudatories of the Government; of this nature are "*Commutations*" in the Cis and Trans-Sutlej States, payments by, or deductions from, jagirdars in all the divisions, and tribute from the Hill Chieftains and Chiefs of the Cis-Sutlej States.

Column 6.—*Total fixed income.* Is the total of columns 3, 4, and 5.

Column 7.—This is intended to embrace the proceeds of rakhs—of grazing tax leased out—of gardens not nazûl or regularly assessed, should there be any such—of date trees—and such like miscellaneous and uncertain receipts.

Column 8.—Requires no explanation.

6th.—The other statement, the Qistbandi, should show the full amount of "*fixed* income" entered in column 6 of the

Rent-Roll in the several monthly instalments in which it is payable.

7th.—On receiving your reply, instructions will be issued, which, it is hoped, will ensure the correct and uniform preparation of these two statements for the future.

No. 1890 or 1859-60.

From Hugh D. Sandeman, Esquire, Accountant Punjab, to T. H. Thornton, Esquire, Personal Assistant to Financial Commissioner Lahore, dated 20th September 1859.

I have the honor to acknowledge the receipt of your letter, No. 4554, dated 8th instant, on the subject of an uniform pattern of Qistbandi and Rent-Rolls, for submission to your office and to that of account.

2nd.—The general requirements of these returns for this office is to check our Treasury Accounts ; to prepare general estimates ; and to see that all revenue derived from land, after it has once been shown under the regular settlement, is properly accounted for.

3rd.—At present the Qistbandi statements prescribed in your office are divisional, while those furnished to me are from individual districts ; and it will serve the purposes of account equally well, if instead of the district-wahr returns, we are provided with copies of the divisional returns, provided always that they are submitted within the limit allowed in the Accountant's Manual (page 15, para. 83.) This arrangement will both save District officers the trouble of preparing separate returns, and will ensure the uniformity which you deem advisable.

4th.—When issuing your instructions, perhaps, you wil be good enough to mention that your Circular is issued after communication with me, and that I have agreed to dispense

with the forms now submitted, and to receive in their stead copies of the returns furnished to your office. This will save the expense of my issuing a saparate Circular on the subject, which would otherwise be necessary to alter the law laid down in the Manual.

5*th*.—I beg to return the original enclosures received with your letter under reply.

LXXXVI.

CIRCULAR NO. 85.

Dated 17*th October*, 1859.

To all Commissioners.

REVENUE.
(PRINTING CHARGES &c.)

Directs that no bills for printing charges be allowed to stand over for any length of time, and that bills be speedily disposed of.

I have the honor to annex copy of a letter No. 332 dated 7th Current, from the Commissioner Amritsar Division, to the Proprietor *Lahore Chronicle* Press, and with reference thereto, to request that you will see that no bills for printing, or on any other account, are allowed to stand over, either in your own or your District offices, but that they may be at once called for, examined, and adjusted.

2.—I also request that printing charges may not be incurred in future, except on competent authority, and only to such extent as may be absolutely necessary, and when these charges are incurred, the bills should be carefully scrutinized and settled promptly. As a rule, those Presses only should be employed which do the work *cheapest*.

Copy of letter No. 332, dated 17*th October* 1859, *from Commissioner and Superintendent Amritsar Division, to the Proprietor* Lahore Chronicle *Press.*

I beg to draw your attention to the great inconvenience experienced in the delay in forwarding your accounts for *Job*

work. I have to-day received a bill for 907 Rs. for printed forms incurred by Mr. E. Prinsep, Deputy Commissioner of Sealkote, who is not now in the country; some of these charges were incurred without authority of this office, as far back as April 14th, 15th, and 30th of 1858, or sixteen months ago, and yet this is the first intelligence which I receive of it.

2.—I take the liberty of stating that there is no reason, that all work performed by public presses should not be paid in *ready money*. This is obviously to your *own advantage*, and I trust that you will lose no time in submitting all claims against the Civil authorities of the Districts of Sealkote, Amritsar, and Goordaspore.

3.—I will do my best to adjust your heavy bill, but it will be very difficult, and I fear that you will have to settle several items with Mr. Prinsep *personally*, as you must be aware that Deputy Commissioner should not make such orders without authority.

4.—A copy of this letter is forwarded to the Judicial Commissioner and Financial Commissioner, for their information, as there may be large outstanding debts against other Districts.

LXXXVII.

CIRCULAR NO. 86.

Dated 19th October, 1859.

To all Commissioners.

I have the honor to annex, for the information and guidance of yourself and subordinate officers, extract proceedings of the Government of India in the Financial Department No. 7573, dated 26th ultimo, deciding that Government Uncovenanted Servants, in all cases in which ap-

REVENUE.

(DEPUTATION ALLOWANCE.)

Forwards for guidance extract from the proceedings of the Government of India regarding deputation allowance to Uncovenanted Servants.

pointments are by classes, are to receive deputation allowance calculated at the average rate of salary of the class of appointments officiated in.

No. 7573.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 26th August 1859.

☞ Read again the following papers—Financial Consultation, dated 25th March 1859 No. 19.

Read again the undermentioned papers relative to the acting allowance of Patrols, Assistant Patrols, and Extra Assistants, in the territories subordinate to the Punjab.

Foreign Extract No. 4752, dated 4th Aug. 1859, with 5 enclosures.
Ditto ditto No. 4785, dated 5th idem.

Observation.—Under orders of the 25th March last, the Uncovenanted Service Absentee Rules, were applied to the case of Mr. Blewitt, of the Customs Department Delhie, and he was allowed to draw half the salary of his substantive appointment as a Patrol, in addition to half the pay of the place in which he acted, viz., Collector of Customs, Delhi.

2.—The Punjab Government now submits for consideration a question which has arisen in respect to the allowances to be passed to Mr. Roberts, an Assistant Patrol of the 2nd grade who acted for Mr. Blewitt, who is a Patrol of the 1st Garde.

3.—The Commissioner of Customs claims for Mr. Robert's (with reference to the decision of this Government in Mr. Blewitt's case) half of his own actual salary and half of the actual salary of Mr. Blewitt. But the Civil Auditor would allow Mr. Roberts half of his own salary, and half of the salary attached to the *lowest grade* of Patrols, on the ground that the appointments of Patrols and Assistant Patrols are *by classes*, the salaries drawn by the incumbents being personal, and not assigned to appointments.

4.—The Auditor, however, suggests that the rule which allows Covenanted Officers in the Civil Department, deputation allowance calculated on the *average* rate of the class of appointments officiated in, instead of on the salary of the *lowest grade* thereof, sould be extended to the Customs Department in the Delhi Territory, and also in the Punjab.

5.—The Lieutenant Governor of the Punjab, recommends the Auditors proposal for sanction, with the condition that in no case is the extra salary which the Officiating Officer will draw under the proposed rule, to exceed the salary of the lowest grade of patrols, in the Department concerned, whether it be the Customs Department of the Delhi Territory, or the Salt Department of the Punjab.

6.—The Lieutenant Governor further recommends that the allowances of Officers acting for Extra-Assistants, be regulated on the same principle; and that any person acting for an Extra-Assistant, be allowed a salary of Rs. 208-5-4 per mensem, being half of the average salary of the class, or if he be already in the employ of Government, that he be allowed half of his own salary and a deputation allowance of Rupees 208-5-4, provided that in no case is the entire salary of the acting officer, to exceed the full salary of the lowest grade of Extra-Assistant.

Resolution.—Referring to these proposals, the Governor General in Council remarks, that in Section 25 of the *Covenanted* Civil Absentee Rules, it is provided that in the Punjab, Nagpoor, and other places, where appointments are by classes, the amount of deputation allowance shall be calculated not upon the salary of the individual officer holding the substantive appointment, in which the Officer deputed may be temporarily officiating, but on the average rate of salary attached to the particular *class* to which the appointment may belong.

2.—The provisions of this rule, the Governor General in Council is pleased, on the suggestion of the Punjab Civil Audi-

tor, to extend to Uncovenanted Servants, in cases in which appointments are by classes; and he further directs that Mr. Roberts' allowances for the period during which he officinted for Mr. Blewitt, be regulated accordingly. His Excellency in Council does not consider it necessary to make the grant of the allowances subject to the condition proposed by the Lieutenant Governor.

ORDER.—Ordered that a copy of the foregoing Resolution be sent, with reference to the Extracts before adverted to, to the Foreign Department, for communication to the Government of the Punjab, and the original papers received from that Department be returned.

Ordered, further, that a transcript of the Resolution be sent to the Civil Auditors Fort William, Madras, Bombay, North-Western Provinces, and the Punjab, for information.

LXXXVIII.

CIRCULAR NO. 88.

To all Commissioners.

Dated 20th October, 1859.

REVENUE.
(SALTPETRE.)

Form of license to be granted to parties wishing to manufacture Saltpetre.

The Judicial Commissioner with his Book Circular No. 8, dated 25th February last, issued a form of license to be given to parties wishing to *trade* in Saltpetre, and with reference to para: 2 of that Circular, I have the honor to annex a form of license both in English and Vernacular, for the *manufacture* of the article.

2.—The form has been adopted after inspecting those at present in use in the districts where Saltpetre is chiefly produced, and after obtaining the opinions and suggestions of the Commissioners of those tracts. The license is a yearly one, and should be invariably in this form in future.

3.—The press number of the Saltpetre license form is 126. The *Punjabee*, *Chronicle*, and *Hope* Presses, have been furnished with copies of it, and can supply it on demand, both in English and in the Vernacular.

LICENSE FOR THE MANUFACTURE OF SALTPETRE.

No._____of 18

Zillah_____

License is hereby given to_____ residing in_____ to work_____ pans of Saltpetre No._____ situated in_____ Parganah, _____ Zillah _____ for one year from this date, and to dispose of the said Saltpetre to those licensed to trade in the same and to no one else.

The above license is subject to the conditions, detailed in Sections VII. to XI. of Act XXVIII. of 1857, and to those detailed in the Rules for regulating the manufacture, sale, and transport of Saltpetre in the Punjab administration dated 18th June, 1858, and in supplement to *Punjab Gazette* of 3rd July 1858; and a breach of those conditions will subject the holder to the penalties prescribed in the said Act—that is to say, fine not exceeding Rupees 500, or in default imprisonment not exceeding 6 months, together with confiscation of the article and apparatus used in its manufacture, and also annulment of license.

The holder of this license is further bound to have all brine or other residue produced in the manufacture of Saltpetre, from which salt may result, destroyed, as far as possible, with the cognizance of the local authorities; and it is to be distinctly understood by him that he is responsible for the due observance of those rules, not only on his own part, but on the part of those employed by him in the manufacture of Saltpetre.

This license is not transferable.

Given under my hand and the seal of this Office, the——

——18——

N. B.

Deputy Commissioner.

باسم ٹہیکہ دار تیاری شورہ

جو درخواست تمہاری کہ بحسب رضای مالک زمین کی
بابت مالگذاری کراہ واقع اراضی اندرون موضع
پرگنہ ضلع واسطی بنانی شورہ کی بمیعاد
ایک برس بحساب فی کراہ من ابتدای لغایت

سرکار میں پیش ہوئی تہی منظور ہوکر پٹہ بشرائیط مندرجہ ذیل کی سرکار سی دیا جاتا ہی ۱ اول یہہ کہ جس شخص کی پاس لیسنس خرید و فروخت شورہ کا ہوگا اوسکی ہاتہہ شورہ بیچنا ہوگا سوائے اوسکی اور کسیکو فروخت نکیا جاویگا ۲ دوسری یہہ کہ بلا اجازت سرکار سوای مقامات مندرجہ پٹہ کی اور جگہ کارخانہ شورہ بنانیکا جاری نہوگا ۳ تیسری یہہ کہ بروقت پکانی پانی شورہ کے نمک نہ بنایا جاوی بلکہ حتی الامکان اوس پانی کو باطلاع ملازمان سرکاری کے جیسی کہ نمک نکلتا ہی تلف کرادیں ۴ چوتہی یہہ کہ اگر کوی ملازم سرکاری واسطی ملاحظہ کارخانہ شورہ میں آوی تو اوسکی آمد و رفت کی مزاحمت نکرنی ہوگی اچہی طرحسی سب کارخانہ دیکہا دینا ہوگا ۵ پانچویں یہہ کہ اگر کوئی شخص ملازم متعلق ٹہیکہ دار یا بنانی والہ شورہ خلاف شرائیط مندرجہ بالا کی عمل میں لاویگا تو بمنشاء ایکٹ نمبر ۲۸ سنہ ۱۸۵۷ع کے ٹہیکہ دار سے بازو پرس ہوگی اور مستوجب اداے پانصد روپیہ تک جرمانہ اور بصورت ندینی جرمانہ کی چہہ مہینی کی قید کا سزاوار ہوگا اور علاوہ اسکی تمام کارخانہ شورہ اور سب سامان شورہ سازی کا ضبط سرکار ہوکر پٹہ منسوخ ہوگا اور واضح رہی کہ یہ پٹہ خاص تمہاری نام ہی سوای تمہاری اور کسیکی نام تبدیل نہین ہوسکیگا فقط

LXXXIX.

CIRCULAR NO. 89.

Dated 21st October, 1859.

To all Commissioners.

REVENUE.
(PRICE CURRENT.)
Regarding the preparation of the Monthly Price Current.

Copies of the following are forwarded to Commissioners of Divisions for information and guidance.

No. 306.

From Major Edward Lake, Commissioner and Superintendent, Trans Sutlej States, to A. A. Roberts, Esquire, Officiating Financial Commissioner for the Punjab, dated Dhurmsalla, 6th October, 1859.

In a case recently pending before me, I had occasion to refer to the price current of several districts of the Punjab, and as the results recorded in some appeared to me irreconcilable with each other, and the facts I applied demi-officially to the Commissioner Umritsur division, and requested him to inform me how the price current was prepared in his division. His official reply, in original, is sent herewith for your perusal, and I forward, at the same time, the original correspondence which has passed on the same subject between myself and the District officers of this division. You will observe that the price current is not (except in Hoshyarpur) the price current of the Sadr Station, but an average of the prices which prevail in the several parganahs of a district. Again, you will observe that the price current does not shew the rates which prevail on any particular dates, but an average of the rates which ruled during the month. I think you will admit that such averages of prices, which ruled at several places during a given period, can be of use to no one. In my opinion, the proper course would be to shew, for the Sadr Station only, the actual prices on the last day of each month, or the highest and lowest prices which

ruled during a month, or a year, according as the return was monthly or annual. Your instructions are solicited on this head.

No. 5474.

From H. E. Perkins, Esquire, Personal Asst. to Finl. Commr., to Major Edward Lake, Commr. and Supdt., Trans Sutlej States, dated Lahore 21st October, 1849.

REVENUE (Prices Current)

In reply to your letter, No. 306, of 6th instant, about price currents, I have the honor, by direction of the Officiating Financial Commissioner, to draw your attention to paras. 1 and 5 of the Circular of the late Board of Administration, No. 22, of 24th July 1851 (published at page 113 of the Board's Circulars.)

2. You will there find it clearly and explicitly laid down that the prices quoted are to be those which ruled at the *Sudr Station* on the last market day of each month. The weights and coinage which are to be the standards, are also given in para. 6.

3. Your ideas about averages are quite correct; the striking of such averages is forbidden, as you will see in that Circular; and no further instructions seem to the Officiating Financial Commissioner to be required than those there given. I am directed to request you will have them strictly enforced.

XC.

CIRCULAR NO. 90.

Dated 22nd October 1859.

To all Commissioners.

REVENUE.
(APPEALS.)

From the 1st November the submission of English covering letters, to Vernacular proceedings to be discontinued except in special cases.

he transmission to, and from, your office, of English letters covering Vernacular proceedings in appeal, has been found to be inconvenient and unnecessary, I have the honor to inform you, that from the 1st proximo, English letters will not be sent from this office, covering Vernacular proceedings, except in special cases; nor will such letters be required from your office.

2. Whenever an important order is passed in appeal, reversing or modifying your decision, a copy of the Financial Commissioners' English decision, will be forwarded to you under docket for information; and so, in like manner, whenever an order of general interest, affirming any universal principle, or in any particularly interesting case, is passed, confirmatory of the order of the Court below, a copy thereof will be supplied you.

XCI.

CIRCULAR No 91

Dated 22nd October 1859.

To all Commissioners.

REVENUE.
(METEOROLOGICAL REGISTERS.)

The submission of the monthly meteorological registers for August and September be to discontinued

Referring to my predecessor's Circular, No. 92, dated 17th October, 1855, I have the honor to request that you will, in future, discontinue submitting the separate monthly register of meteorological results for August and September, as the quarterly registers have been found sufficient for the requirements of this office.

2.—These latter returns should, however, be submitted punctually by the prescribed date.

XCII.

CIRCULAR NO. 92.

Dated 24th October 1859.

To all Commissioners.

Regarding land taken up for canals, cancelled by subsequent Book Circular No. 8, Dated 6th February 1860.

XCIII.

CIRCULAR NO. 93.

Dated the 27th October 1859.

To all Commissioners.

REVENUE.
(ARBORICULTURE.)

Requests the attention of district officers to the subject of arboriculture.

The late Board of Administration, in their circular of 1st March, 1852, No. 15, printed in their volume of Revenue circulars, called attention to the necessity there existed then, for the planting of trees in the Punjab. The subject, it is well known engaged much of the late Lieutenant Governor's attention; and His Honor, the present Lieutenant-Governor, is also very anxious about it. Arboriculture forms also a special head in the Annual Revenue Report. On the 8th Nov., 1855, the late Financial Commissioner addressed a letter to Commissioners of Lahore, Trans-Sutlej-States, and Cis-Sutlej States, calling for their opinions on the proposal made by the Commissioner Jhelum, and communicated to Financial Commissioner by the Secretary to the Chief Commissioner in his letter, No. 1,407, of 18th October, of the same year. A copy of Mr. Thornton's proposal is annexed for your information and guidance. The three Commissioners addressed,

replied to the effect generally, that these proposals were distasteful to the people, as the trees were said to ruin the crops in their neighbourhood. You are now requested to impress on your Deputy Commissioners the importance of carrying out, as far as possible, Mr. Thornton's suggestions.

2. I think in many cases, the scruples of the Zemindars might be overcome; spots could, in most villages, be found, where a little grove of good trees, sissoo, or others, could be planted from the nursery at the well, not only without injuring the crops, but with absolute benefit to the village community. It is to prevent former orders becoming a dead letter, and to ensure the personal attention of District officers to this really important subject, that I again address you. The increase of trees will have not only the effect of restoring beauty to a country, in many places devastated by the late wars; but will also have a most beneficial influence in increasing the fall of rain, and in lowering the general temperature of the Punjab.

3. I trust your earliest attention being given to this subject.

Extract from a letter from the Commissioner, Jhelum Division, No. 24, of 15th February 1857.

"PARA. 10. The dearth of trees in the Punjab is admitted to exist, and be an evil. It is feared that the supply of mountain timber may fail at some not very distant time, and, for these reasons, Commissioners have been directed to use their endeavours, to produce a large growth of trees in the plains.

"11. I can say that I have paid great attention to these orders. In those districts, in which irrigation is found, I have advocated the appropriation of one pole of ground at each well as a nursery. The tree I have selected as being indigenous to the Punjab, and being hard and valuable, is the sissoo. The young plants were to be removed from the nursery to the corners of fields year by year, and the nursery was to be sown anew.

In the unirrigated tracts, which, for the most part, prevail in Rawul Pindee and Jhelum, actual experiment shewed me that sissoo seed, sown in the unirrigated lands, would succeed.

12. I have constantly pressed the matter on the notice of the Deputy Commissioners, and they have received my suggestions with apparent readiness; yet the advance made is most trifling. In Goojrat, the trees at each well are still encumbering the small plot, from which they should have been removed as seedlings, and which is not large enough to bear more than one full grown tree; or if, as in some cases, they have been transplanted, they have been placed close to the well, and within a foot or two of each other. The villagers cannot let them remain where they are, for they will overshadow, and render useless for agriculture, the very best land, that adjoining the well; also, they would choke one another. But the length and breadth of the country, instead of exhibiting a growth of young trees placed at such distances, as to avoid injury to the crops, is as entirely devoid of trees as it was in 1849.

13. In the other Districts the advance is even less than in Goojrat. The seed has generally not germinated, the reason being, I believe, that it was not sown at the right season. Where a few trees have come up, they have not been planted out.

14. The Goojrat district has proved to contain 2,000 square miles. If I am correct in assuming, that an acre of ground might bear four full grown sissoo trees, without injury to agriculture, the district might possess five millions of trees, exclusive of forests or copses for fuel. Each village should have some ground sown in copse to provide fuel, and secure to the land the manure which is now used for burning. The Persian lilac, here called the Deek, seems well suited for copses, as it grows with great rapidity.

15. Besides these scattered trees and village copses, there should be public forests. It seems worthy of consideration, whether all newly-formed alluvial land might not henceforth,

wholly, or in part, be taken for Government, and be grown with sissoo and tamarisk, until a sufficient breadth of land had been thus appropriated, to secure a provision for fuel for steamers and a large supply of standard timber trees.

16. The small success I have obtained in five or six years of unremitted attention to the subject, has convinced me that, if any important results like those I have alluded to, are to be obtained, it will be necessary for the matter to be taken up by the Local Government, with a view of devising a system of procedure which might lead to success.

17. That the agricultural population would experience an exceeding increase of comfort, from possessing a plentiful supply of timber, cannot be doubted; and the benefit to the country generally would be incalculable.

XCIV.

CIRCULAR NO. 95.

Dated 1st November, 1859.

To all Commissioners.

I have the honor to request that instead of the two Annual returns at present rendered by Deputy Commissioners (Nos. 34 and 53½ of Book of Forms) to Commissioners and by Commissioners to this office (Nos. 73 and 74) of "*Tents in store*" and "*Tents purchased*," only one "*Return of camp equipage*" in the annexed form, may be submitted in future.

REVENUE (FORMS)

Directs the submission of one return annually, instead of two as heretofore, of the camp equipage in store, and of that purchased

2.—The return should be submitted by the 15th May for each official year.

RETURN of Camp Equipage in the _____ *for the year* 18

District.	Description of Camp Equipage.	How used.	Present Condition	When obtained	Where purchased or procured.	AUTHORITY FOR PURCHASING OR PROCURING			Original cost estimate of cottage	REMARKS.
						No	Date	Office		

LXXXVIII.
CIRCULAR NO 97.

Dated 5th November, 1859.

To all Commissioners.

REVENUE.
(SALTPETRE)

Regarding the elimination of alimentary salt in the manufacture of saltpetre &c.

I have the honor to forward for the information and guidance of yourself and your subordinates, copies of the correspondence marginally noted,* regarding the elimination of alimentary salt in the manufacture of saltpetre.

2nd.—I request you will report within a fortnight when the existing leases for the manufacture of this product will fall in, to enable me to report the same to Government, and that after the expiry of the present leases, you will introduce annual leases on the revised scale of taxation directed in Para: 2 of Mr. Davies' letter.

* From Financial Commissioner to Secretary to Government No. 788, dated 19th ultimo.
His reply No. 1312 dated 26th Idem.

3rd.—I beg also to call your attention to this office Book Circular No. 26, dated 16th September 1858, also to the orders by the late Chief Commissioner dated 18th June 1858, and to Act XXVIII. of 1857, containing further rules on the subject. The form of license was prescribed in this office Book Circular No. 88, dated 20th ultimo.

No. 788 OF 1859.

From A. A. Roberts, Esquire, Offg. Financial Commissioner, for the Punjab, to R. H. Davies, Esquire, Secretary to Government Punjab, and its Dependencies, dated Lahore, 19th October, 1859.

REVENUE
(Saltpetre)

In para: 139 of my predecessor's last Annual Report he adverted to the danger to the Government Salt Revenue; which was likely to

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arise from the elimination of alimentary salt in the process of the manufacture of saltpetre, and stated his intention of having crude saltpetre scientifically analyzed. This has been done by Mr. Hickie, the Analytical Assistant attached to the Customs Department, North Western Provinces. The results of his experiments shew, that though in some of the 1st quality of saltpetre there was but a trace of salt; yet in one specimen from Tahsil Lodhran, Zillah Multan, the salt was as much as 75·62 per cent., in another the percentage was 62·47, and in several others it was above 40 per cent., and the average of the 32 samples tested, which came principally from Shahpûr and Multan, was 22·25 per cent. of salt to saltpetre.

2nd.—During the time I was Commissioner of the Jhelam Division, the rapid extension of saltpetre works in that Division, had forced itself on my mind, in connection with some extensive seizures * of earth salt, which had recently been made by Mr. Wright, the Collector of Salt Revenue. The subject was brought to Mr. McLeod's notice. He issued a Circular calling for information from the whole Punjab, of the replies to which I have the honor now to submit an abstract* for the consideration and orders of the Honorable the Lieutenant Governor.

* 295 maunds.

* Not printed.

3rd—It appears that saltpetre is manufactured in two ways, one by boiling in large iron pans, the mixture of water with earth known to contain saltpetre; every such pan now pays a duty of Rs. 2 per annum to Government. The other method is by evaporating by the heat of the sun, the water holding in suspension the earthy matter. Every such basin for evaporation (called an "Agar") is taxed Rs. 8 per annum. In the Shahpûr District there are 2,277 pans; but in some Districts there are none. The total for the whole Punjab appears to be about 4,200

pans, and 20 âgars. The annual yield of a pan is variously estimated at from 100 maunds in Hissar, to 35 maunds in Multan. I am inclined to think the Multan calculation too low, and that 75 maunds might represent the average annual yield of a pan. The chief items in the expense of the preparation, are the fuel, and the wages of the work people. In Sialkot it is calculated that the profit of the manufacturer is 65 per cent. on his outlay, and from stray notices of this point in the letters of other Commissioners, I am inclined to believe this about the average for the Province.

4th.—As Commissioner of Jhelam, I recommended that the tax on every pan should be raised from 2 Rs. to 6 Rs. per annum, and that from the proceeds of the tax a preventive establishment should be paid. But on a perusal of the opinions elicited by Mr. McLeod's Circular, I have come to the conclusion, that in many cases the preventive establishment will not be required, or that some small addition to the strength of the preventive lines now existing will suffice. Thus the Rohtak and Delhi works can be visited from the Customs Line in the North Western Provinces, as they now are, and the addition of one Patrol, or one Assistant Patrol, would, I think enable Mr. Wright to supervise effectually the manufacture of saltpetre at both extremities of his line, viz: Shahpûr and Leiah; but I do not at present recommend this measure.

5th.—I am, however, borne out by the very large majority of opinions in recommending for His Honor's approval, that the tax on pans be doubled, or raised to Rupees 4 per annum, and on "Agars" that it be raised from 8 to 12 Rupees; thus adding about Rupees 8,500 to the Government Revenues, without any corresponding expense. After the effect of this measure shall have been seen, it will then be time enough to consider the propriety of raising the licence fee to Rs. 8, as I originally proposed to Mr. McLeod, and of bringing the manufacture under

European supervision. I may mention in passing, that in one District the Deputy Commissioner has given a lease of the saltpetre manufacture for five years from 1857; I purpose to prohibit this practice, in accordance with the rules published by the late Chief Commissioner on 18th June 1858.

6th.—I beg to point out, that an additional reason for raising the tax exists in the increase of 2 annas per maund, which has been sanctioned on Sindh Sâgar salt. Unless the manufacture of alimentary salt, under cover of making saltpetre, be discouraged, by raising the duty on saltpetre, the enhanced price of such salt, will tend to encourage the production of the alimentary salt from the earth, and smuggling will therefore increase.

7th.—Annexed, I have the honor to forward extracts paras :* 7 and 8 of a letter, No. 206, dated 6th July, to my address from the Commissioner Trans-Sutlej States. In para: 7 he countenances an opinion advanced by the Deputy Commissioner Hoshyarpûr, viz: that the crude saltpetre is taken into Sind, and there refined by the extraction from it of the salt by a second boiling—that this salt is then sold in Sindh free of duty, to the detriment of our Revenue. I think it my duty to bring this to His Honor's notice, in case he may think fit to make a reference on the subject to the Commissioner in Sindh, and I would here mention as a remarkable fact, that Captain Pollock reports from Dera Ghazi Khan, that 9,000 Maunds of saltpetre were exported to Sindh from his District last year, and I have reason to believe that much of the enormous quantity of saltpetre produced in Shahpûr (amounting last year to 1,96,000 maunds,) follows the same track.

* Not printed.

8th.—With regard to the subject mooted in Major Lake's 8th para. viz: the check which should be put on the manufac-

ture of saltpetre to prevent the extensive manufacture of gunpowder in Kashmir, and in the hills beyond Kangra; although it is alien to the object of the present letter, I think it right to put His Honor in possession of Major Lake's views on the matter and therefore forward in original, for return, when no longer required, the correspondence relating thereto, with which he has favored me.

No. 1312.

To the officiating Financial Commissioner, for the Punjab, dated Lahore, 20th October, 1859.

Revenue Department

I have received and laid before the Hon'ble the Lieutenant Governor your Letter No. 788, dated 19th Instant, regarding the elimination of alimentary salt, in the process of manufacturing saltpetre, and I am directed to reply as follows:

2nd.—The Lieut. Governor entirely approves of the suggestions contained in your 5th para, viz., that the duty on saltpetre pans be raised from two to four Rupees (Rs. 2 to 4) each per annum, and the tax on "Agars" from Rupees eight to twelve (Rs. 8 to 12) each per annum. You are authorised to issue the necessary orders for introducing these enhanced rates, and you will fix the time when they are to come into operation reporting the same to this office.

3rd.—A reference has been made to the Commissioner of Sindh in regard to the matter mooted in your 7th para:, viz. the extraction of salt from crude saltpetre, in the Sindh province by a second boiling.

4th.—The original correspondence received with your letter under reply is herewith returned, as requested.

XCVI.

CIRCULAR NO 98.

Dated the 9th November 1859.

To all Commissioners.

REVENUE (TREASURY)

The practice of sending money from the Sudder Treasury for the payment of Mofussil establishments to be discontinued.

It having lately come to light, that in one district cash remittances had been made from the Sudder Treasury, for the payment of Mufassil establishments, to one Tahsil in every month of the year, to another in 11 months, and to another in 9 months, even when revenue collections were being made at those Tahsil; I have the honor to request that you will see that similar mis-management does not exist in your division.

2. District officers should exercise a sound discretion in the matter, and not allow cash remittances to be made needlessly from the Sudder Treasury to the Tahsil, and the services of an escort thereby wasted. When there is money at the Tahsil, to pay establishments, or for any other purpose, there can be no doubt, that it is out of place to send cash there.

XCVII.

CIRCULAR NO. 99.

Dated 9th November 1859.

To all Commissioners and Commissioner of Customs.

REVENUE (PUBLIC WORKS)

Instructions regarding the expenditure and audit of Bills for public civil works costing less and more than Rs 500

By Section 2, Chapter IV. of the Public Works Code, Commissioners of Revenue and Commissioners of Customs, are authorized to sanction expenditure from the general revenues on public civil works to the extent of Rupees 500 in each case, and Deputy Commissioners to the extent of Rs. 200 in each case, reporting the same in monthly statements for the information of the Local Government. I have the honor, however, to draw your attention to para. 5 of that Section and Chapter, which expressly interdicts any such sanction being accorded, when the outlay involves an alteration in the arrangement of a building, constructed according to a standard plan laid down by authority. I annex a copy of the Para 5 referred to, and request that when any such alterations are considered necessary to any works in the Revenue Department, an application may be submitted through this office, for the sanction of his Honor the Lieutenant Governor, to the requisite expenditure. Such expenditure will be subject to final audit by the Chief Engineer, not by Commissioners.

2.—I take this opportunity of also pointing out to you, that under the orders of Government No. 2,902 of 5th May 1859 (copy of which was forwarded with Circular No. 3 of 23rd idem from the Secretary to the Punjab Government) Commissioners are empowered to *finally audit* all such public works outlay up to Rs. 500 in each case, as they are competent to sanction; and they should therefore accord sanction to expen-

diture only after they are perfectly satisfied that the work is expedient and necessary, and the outlay reasonable : and to audit the same only when it has been clearly shewn that the work has been substantially and not extravagantly executed.

3.—Bills for Civil public works paid for from the general revenues, costing above Rs. 500, and duly authorized by the Local Government, should be sent to the Chief Engineer for *final audit* : see orders of Government quoted in Para : 2 and Circular No. 6 of 15th current. from the Secretary to the Punjab Government.

Extract Para 5 of Chapter IV. Section 2 of the Public Works Code.

" Nothing in these regulations is to be construed into permission to officers to carry out in portions, any system of works or alterations, of which the cost in the aggregate would exceed what they are thus empowered to sanction. Nor are they at liberty, without the permission of Government, to cause any alteration of design or arrangement to be made in buildings, constructed according to a standard plan laid down by authority, or to cause any work to be undertaken, at variance with authorized standard designs when they exist, or in contravention to established customs, or the standing orders of Government. Further, these powers are to be understood as strictly confined to the sanction of works necessary to ensure the efficiency and proper convenience of the buildings &c. made use of by the various branches of the Civil Administration, and are not to be held applicable to carry out public improvements. The Executive Engineer is held responsible that no breach of these rules occurs."

XCVIII.

CIRCULAR NO 100.

Dated 19 November 1858.

To all Commissioners.

Copy of the following is forwarded to all Commissioners and Superintendents of Divisions, in continuation of Circular No. 93, dated 27th ultimo.

REVENUE.
(ARBORICULTURE.)

Forwards extract from a letter from the Punjab Government on the subject of Arboriculture.

Extract para. 1 *of a letter, No.* 2,692, *of the* 5*th instant, from Secretary to Punjab Government, to Officiating Financial Commissioner, Punjab.*

Para. 1 I am directed to acknowledge receipt of a copy of your Circular, No. 93, dated 27th ultimo, on the subject of Arboriculture in these Provinces; the matter is one which His Honor the Lieutenant-Governor considers of great importance and he is glad to perceive that you have turned your attention to it. The Lieutenant-Governor trusts that you will continue your exertions to increase plantations of trees in all parts of the Punjab, and that District officers will be urged this year to lend their efforts towards the attainment of this object. It is advisable that seeds of trees suitable to each locality should be sown out largely.

XCIX.

CIRCULAR NO. 102.

Dated 22nd November 1859.

To all Commissioners.

REVENUE.
(TAKKAVI.)

States that Takkavi advance were not interdicted but that District officers were desired to satisfy themselves that such advances were necessary before making them.

In continuation and explanation of my Book Circular No. 74, of 17th August last, regarding Takkavi advances, I beg to inform you that on a reference from one Commissioner who wished to know whether the last para : of Mr. Secretary Davies' letter No. 905, of 13th August then circulated, was to be construed as prohibiting Takkvi advances entirely, or at least prohibiting them except where collateral security could be given, the Hon'ble the Lieutenant Governor was again consulted.

2.—A letter No. 1,454 of 16th instant, from the Secretary to Government, now informs me, that it was not meant that Takkavi advances should be forbidden, or that such advances should be made only on the lodgment of some collateral security. The only object of Mr. Davies' letter was, to enjoin on all Revenue Officers not to waste Government money, and to impress on them that by recommending or granting a Takkvi advance, they incur a responsibility which they should only do after personally satisfying themselves that the grant is expedient, and that the requisite conditions have been fulfilled.

C.

CIRCULAR NO. 103.

Dated 23rd November 1859.

To all Commissioners.

I have the honor to request that in all half-yearly returns of Uncovenanted Servants dismissed, that you may send to this office in future, you will have the goodness to state fully the reasons of the dismissal. This is required by His Honor the Lieutenant Governor.

REVENUE
(DISMISSALS)

Requests that reasons for the dismissal of Uncovenanted Servants be fully stated in the half-yearly returns that may in future be sent to this office

CI.

CIRCULAR NO. 107.

Dated 13th December 1859.

To all Commissioners.

The attention of the Honorable the Lieutenant Governor has been turned of late to the necessity which exists for improving the breed of the various kinds of cattle most used in the Punjab. He has resolved that the best plan for securing this desirable end, would be to encourage existing fairs, and to establish several new ones, with the view of their becoming something like the agricultural meetings in the United Kingdom, which have been chiefly instrumental in effecting the marked progress, that has been made in this branch of practical science within the last few years.

REVENUE.
(CATTLE FAIRS)

Issues instructions regarding the establishment of cattle fairs.

2.—The following rules are therefore circulated for guidance, in introducing the measure. They have been drawn

up in communication with the Honorable the Lieutenant Gover nor, and the Judicial Commissioner. The sanction of the latter has also been obtained to the disbursement of the necessary sums from the Local Funds, so that this letter may be considered as authorizing the expenditure to be incurred from those funds.

3rd.—1*st.* Fairs are to be established in the following districts, the most suitable place for the fair, and the time for holding it, being left for the District officer to fix, in conjunction with the Commissioner.

1.—Gurgaon.	8.—Gujranwalla.
2.—Jhajjar.	9.—Rawal Pindi.
3.—Hissar.	10.—Peshawur.
4.—Sirsa.	11.—Abbottabad (for sheep alone.)
5.—Jalandar.	12.—Dera Ishmael Khan.
6.—Amritsar.	13.—Multan.
7.—Lahore.	

At some of the above named places fairs already exist. It is not meant that these should be superseded, or where any scale of prizes is already fixed, as at the horse fairs of Shalimar, at Lahore, and Nurpur in the Rawal Pindi district; but in so far as the undermentioned rules do not clash with previously existing orders, they are to be observed.

2nd.—That a duty of not less than 10 annas per cent. be levied on the value of all cattle sold, but that no sum less than one anna be taken for any animal sold, except goats or sheep, that for these the minimum be half an anna per head.

3rd.—That of the sum thus raised, one fourth be given away in prizes and the rest be credited to Government, after deducting the expenses, of collection, and of keeping clean the site of the fair.

4th.—For the first year, if one fourth of the gross collections at any fair does not amount to Rupees 150, that the differ-

ence up to that amount, be made up from the Local Funds, and that not less than one hundred and fifty rupees, be given in prizes at any one place, the apportionment of prizes being left entirely to District officers under the instructions of Commissioners; but as a general rule it will be preferable to give several small prizes, rather than a few very large ones, and it is to be understood, that yearlings are to be excluded from competition.

5*th*.—Payments made from the Local Funds, as laid down in the fourth rule, shall be regarded as advances, to be repaid hereafter from any surplus that may accrue from the fair taxes; and such surplus therefore is not to be carried to credit of Government untill all advances made from the Local Funds shall have been repaid.

6*th*.—That the scale of prizes to be awarded, be given out at least six months before the time fixed for the fair.

7*th*.—For the first year or two, collections are to be made by direct agency. After that, they may, if it be deemed expedient, be farmed out.

8*th*.—The cattle eligible for prizes will be:

Horned cattle of all sorts,

Horses and Ponies,

Camels,

Goats and sheep,

and prizes may be given at every fair, for every one of these kinds.

4.—The Hon'ble the Lieutenant Governor is exceedingly anxious for the success of this measure, and I have full confidence that every officer concerned will earnestly strive to accomplish the great end desired. A wide latitude has been allowed in the several important points of the time of the year, the place, and the scale of prizes most suitable for the circumstances, of each district. This has been done that officers may not feel fettered by the injunction of inapplicable rules, and I trust the end may shew, that the discretion allowed them has been wisely and effectually used.

CII.

CIRCULAR NO. 108.

Dated 16th December, 1859.

To all Commissioners.

In continuation of this office Circular, No. 64, dated 20th November, 1856, I have the honor to inform you, with the concurrence of His honor the Lieutenant Governor, that, in future, you will yourself be competent to sanction the payment of arrears of Pension for periods not exceeding two years.

REVENUE. (PENSIONS.)

States that in future Commissioners will be competent to sanction the payment of arrears of pension for periods not exceeding two years.

2. Where such arrears are for a period exceeding 2 years they are to be submitted to His Honor the Lieutenant-Governor for sanction through this office.

CIII.

CIRCULAR NO. 109.

Dated 17th December, 1859.

To all Commissioners.

In future, when an appeal is rejected by this Court, the Appellant will, if present, be informed at the time, of the order. If he be absent, a brief memorandum, in the annexed form, will be sent direct to the Deputy Commissioner, to be given in original to the Appellant, and a copy also forwarded for your information, but no rubakari will issue.

REVENUE (APPEALS.)

Issues instructions regarding rejected appeals

نقشه اطلاعنامه مجریه محکمه فنانشل کمشنری ممالک پنجاب
وغیرة بابت مقدمه اپیل

۱	۲	۳	۴	۵	۶	۷
نام ضلع	نمبر فهرست	نام ایدانت	نام رسپانڈنٹ	خلاصه درخواست اپیل	تاریخ فیصله محکمه کمشنری	خلاصه حکم صاحب فنانشل کمشنر بها در معه تاریخ

CIV.

CIRCULAR NO 110

Dated 21st December, 1859.

To all Commissioners.

REVENUE
(GENERAL)

Directs that all Circulars and periodical returns be filed and that all Indexes of Correspondence and Quarterly Lists of Unanswered References be sent in original to this office

With reference to the orders contained in the Circular of the Secretary to the Punjab Government, No. 52, dated 26th ultimo, (published in the Supplement to *Punjab Gazette* of same date,) and Circular No. 53, dated 8th current, (see Supplement, to *Punjab Gazette*. dated 10th idem,) I have the honor to request, that you and your District officers will,

from the 1st proximo,* keep all Circulars and periodical returns of this Department each in a separate book file, chronologically arranged; and as a similar practice will be adopted in this office, there will be no occasion either to register or docket the periodical statements sent by you to me, nor those sent by Deputy Commissioners to you.

Note.—This does not apply to returns up to 31st December 1859, submitted after that date, but to returns commencing from 1st January, 1860.

2.—As a further relief, you are at liberty to send the office copies of your monthly Indexes of Correspondence, and Quarterly Lists of Unanswered References, commencing from January, 1859, in orginal to me, and they will be returned with my remarks or orders thereon. These copies must, however, be clearly and legibly written, and a column left for my remarks.

CV.

CIRCULAR No. 112.

Dated 26th December, 1859.

To all Comrs. Deputy Comrs. and Assts. in charge of, outposts, Comr. and Collectors of Customs, Collector Salt Revenue, Collector Sutlej Preventive Line and Director of Canals.

REVENUE.
(Chinese Sugar Cane.)
Requests that District officers will interest themselves in the cultivation of the Chinese Sugar cane &c.

With reference to my predecessor's Circular No. 22, dated 15th March 1859, I have the honor to forward herewith, for your information a pamphlet on the growth and excellent qualities of the Chinese Sugar cane or *Sorghum Saccharatum*, with a packet of the seed of the plant, of which the Imphee, regarding which Mr. McLeod addressed you in the above mentioned letter, is but another variety.

2*nd*.—From a perusal of the pamphlet, you will see what a very valuable product this is. Its affinity to the common Jowar so largely grown in this country, is an earnest of its suc-

cess; but there are even more substantial grounds for looking for great results from its introduction, in the fact that the Imphee has been already cultivated with great success in several places in the Punjab, particularly at Jhelam by Captain Bristow, at Loodianah by Captain McNeile, and at Jhang by Mr. Blyth, at all which places a considerable proportion of goor was obtained from the juice of the plant. Moreover, the experiments in many other districts show that there is no part of the Punjab where the *Sorgho Sucré* may not be advantageously cultivated, and I am therefore extremely anxious for its being extensively introduced.

3rd.—The several precautions to be observed in growing this plant are detailed in the pamphlet which accompanies, and I need not therefore add anything on this point. If every officer addressed would sow but a couple of poles of land in his own garden, or the public garden of the station, the results would be demonstrable to the zemindars, who would then, I am sure, be eager to take to the cultivation, so soon as a sufficient quantity of seed could be obtained.

4th.—The recent fall in the price of cereals in this province, has, it is well known, seriously affected its fiscal resources. The loss which has been caused, both to the State and to its subjects, must be compensated in some other way. The augmentation of an export trade is the most profitable and the most easily attainable, and the products chiefly in request appear to be saccharine produce, flax, and cotton. Regarding the two last, separate communications will be made to you.

5th.—The *Sorgho Sucre* is probably not inferior to the Sugar Cane in the proportionate quantity of juice, but it requires very much less irrigation, labor, and care to bring it to perfection. This again has the effect of making it so cheap a product, that it is well worth while to give it as fodder to cattle, who are very partial to it, and thrive upon it more than on any other kind of forage.

Obs.—As a further illustration of its usefulness, I annex a copy of an article which appeared in the *Sindian* Newspaper a week or two ago.

Extract from the Sindian *Newspaper.*

"As promised in our last issue, we proceed to afford a notice, of the properties and virtues of *Sorgho Sucré* popularly called the "Chinese Sugar Cane." This plant it appears is a new grammineous species, which is exciting, just now, much interest throughout the United States, France, and other foreign countries. Its adaptation as a forage plant is said to be unsurpassed, and if found, after a perfect test, to be such, we have no hesitation in saying it will be of the utmost importance, we may say special importance, to India, as a forage, to our present stock-keeping and dairy husbandry, as also to meet the importation of breeds, which it has been reported it is the intention of some experimentalists to attempt. We have a hope that so inestimable an article of forage will suit the climate of India, as it can be cultivated wherever Indian corn is. It readily hybridizes with many of its numerous congeneric species and varieties, and should not therefore be sown near any similar plant. There are thirty kinds of *Sorghum*, some of which only contain saccharine flavour. The Commissioner of Sind has been supplied by the Madras Government with the productive seed, and a supply has been placed at the disposal of the Forest Ranger, of Sind, by whom it will be distributed. We think this a fair opportunity afforded to Messrs. Gibbons and Bradford, for their experimental farm at the Mulleer. As an article of forage, it is only secondary to other considerations. The juice affords sugar, alcohol, and a liquor like cider. It is planted in drills, three or four feet apart. The stalks grow at a distance of about two feet apart. It sends up new shoots, after being cut, so that three crops in a year proceed from once planting In a tropical climate it becomes perennial. It will make from a fifth to a fourth of its bulk of

good syrup. The stock contains most juice when not permitted to flower. This valuable addition to our vegetable productions will constitute every farm on which it is grown, its own sugar camp, orchard, winery, and granary, as well as a stock-farm and dairy; indeed the *Sorgho* may be deemed a sort of vegetable sheep, every part and constituent of which is valuable.

A successful cultivator thus describes the power of this plant:—When the seed became fully ripe, the fodder was pulled, and the seed heads cut, with the following result:—

Yield of fodder per acre, 1,100 to 1,300 lb.

Yield of seed per acre, 25 bushels of 36 pounds to the bushel.

First trial of mill, 70 average canes gave 20 quarts of juice. 606 average canes passed once through the rollers gave 38 gallons and one quart of juice; passed a second time through, gave two gallons of juice; the 40 gallons one quart gave 8 gallons thick syrup.

This plant will enable every farmer and planter to make at home all the syrup required for family use; and the chemists can soon teach him to convert the syrup into sugar, for export as one of the staples of our favored clime. As a curious statistical statement, it is said that every person consumes an average weight of 30lb of Sugar per annum. Therefore for India 200,000,000 × 30=6,000,000,000 or six thousand millions of pounds of sugar; what a revenue this would produce."